Finance & Revenue Accounts of the Government of India 1890-91 to 1892-93

00134364

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

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FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1890-91. to 1892-93

134364

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

CALCUTTA:
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1892.

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GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.	For details, *vide* page No.	
Revenue:		
Principal Heads of Revenue—		
	Rx.	
Land Revenue	24,045,209	
Opium	7,879,182	
Salt	8,523,368	
Stamps	4,068,969	
Excise	4,947,780	
Other Heads	9,425,726	
TOTAL, PRINCIPAL HEADS	23	58,890,234
Interest	45	931,050
Post Office, Telegraph, and Mint	53	2,537,689
Receipts by Civil Departments	67	1,612,069
Miscellaneous	89	927,127
Railways	113	17,235,978
Irrigation	123	2,172,578
Buildings and Roads	147	649,289
Receipts by Military Department	173	785,635
TOTAL REVENUE . RX.		85,741,649
Debt, Deposits, and Advances:		
Permanent Debt (Net Incurred)	217	6,293,714
Unfunded Debt	217	595,430
Deposits and Advances (Net)	217	1,051,693
Secretary of State's Bills drawn	217	15,969,034
TOTAL RECEIPTS		109,651,520
Balance on April 1st—India Rx. 14,748,821		
England £ 5,402,873	243	20,151,694
GRAND TOTAL		129,803,214

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1891.

DISBURSEMENTS.	For details, *vide* page No.	
Expenditure:		
Direct Demands on the Revenues	23	9,536,015
Interest	45	4,195,304
Post Office, Telegraph, and Mint	53	2,282,612
Salaries and Expenses of Civil Departments	67	13,386,261
Miscellaneous Civil Charges	89	4,678,516
Famine Relief and Insurance	107	600,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	111	*—4,812*
Railway Revenue Account	113	17,923,269
Irrigation	123	2,742,128
Buildings and Roads	147	5,730,907
Army Services	173	20,690,068
Special Defence Works	187	491,837
TOTAL		82,252,105
	Rx.	
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	169,981	
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*368,608*	
	191	*198,627*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		82,053,478
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	196	3,365,632
Capital Charge involved in Redemption of Liabilities, &c.	196	4,692,557
Debt, Deposits, and Advances:		
Loans to Native States, Presidency Corporations, &c. (Net Advances)	217	456,368
Loans and Advances by Provincial Governments	217	275,692
Capital of Railway Companies (Net Payments)	217	2,654,216
Remittances (Net)	217	122,278
Secretary of State's Bills paid	217	14,471,699
TOTAL DISBURSEMENTS		108,091,920
Balance on March 31st—India Rx. 17,876,244		
England £ 3,835,050		
	243	21,711,294
GRAND TOTAL		129,803,214

	Rx.
Revenue	85,741,649
Expenditure chargeable thereon	82,053,478
SURPLUS	3,688,171

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
Principal Heads of Revenue:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Land Revenue	13A	27	150,397	676,166	2,108,715	452,855	1
Opium	14A	30	270	22,020	43,217	37,942	2
Salt	15A	31	1,930,502	...	158,819	...	3
Stamps	16	34	47,156	151,936	125,106	76,765	4
Excise	17	35	84,571	266,229	413,435	247,732	5
Provincial Rates	18	36	7,412	94,275	94,672	53,656	6
Customs	19A	37	...	...	747,309	...	7
Assessed Taxes	20	39	143,249	46,856	65,880	22,438	8
Forest	21	40	33,453	121,346	432,197	32,679	9
Registration	22	42	1,950	10,212	4,027	4,323	10
Tributes from Native States	23	43	221,946	25,012	24,659	15	11
TOTAL			2,620,906	1,414,052	4,218,036	928,405	12
Interest:	24	46	271,672	2,923	2,556	115	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	89,736	56,682	76,048	33,993	14
Telegraph	28	56	761,136	...	...	...	15
Mint	29	64	149,582	...	...	...	16
TOTAL			1,000,454	56,682	76,048	33,993	17
Receipts by Civil Departments:							
Law and Justice	31A	71	34,175	44,717	79,143	13,087	18
Police	32	75	1,440	18,310	29,064	10,768	19
Marine	33A	76	97,361	...	29,956	6	20
Education	34	81	1,509	14,902	2,088	4,189	21
Medical	36A	83	731	1,322	2,193	105	22
Scientific and other Minor Departments	38A	86	6,968	1,516	30	5,780	23
TOTAL			142,184	80,767	142,474	33,935	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	99	79,545	5,383	3,474	1,755	25
Stationery and Printing	42A	101	12,150	721	5,151	405	26
Exchange	43	103	78,198	...	...	...	27
Miscellaneous	44A	104	22,933	10,211	33,627	5,723	28
TOTAL			192,826	16,315	42,252	7,883	29
Railways:							
State Railways (Gross Receipts)	49	114	6,288,071	444,300	569,989	7,911	30
Guaranteed Companies (Net Traffic Receipts)	49	114	3,501,274	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	121	...	...	...	...	32
TOTAL			9,789,345	444,300	569,989	7,911	33
Irrigation:							
Major Works:							
Direct Receipts	56	124	...	...	...	...	34
Portion of Land Revenue due to Irrigation	13A	27	...	...	...	...	35
Minor Works and Navigation	59	130	2,839	...	9,990	...	36
TOTAL			2,839	...	9,990	...	37
Buildings and Roads:							
Military Works	61	148	35,735	91	4,402	229	38
Civil Works	61	148	6,556	13,894	21,298	14,743	39
TOTAL			42,291	13,985	25,700	14,972	40
Receipts by Military Department:							
Army:							
Effective	63	174	444,892	...	...	...	41
Non-Effective	63	174	29,886	...	...	...	42
TOTAL			474,778	...	...	...	43
Total Revenue			14,537,295	2,029,024	5,087,045	1,027,214	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and the Expenses of the British Representatives at the principal Native

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore ·3267509.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1891.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(*b*) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,881,940	5,744,028	2,225,105	4,373,673	4,432,330	24,045,209	...	...	24,045,209
2	5,971,099	47,674	2,872	...	1,754,088	7,879,182	...	...	7,879,182
3	2,319,488	...	...	1,951,783	2,162,776	8,523,368	...	...	8,523,368
4	1,424,693	674,029	388,695	645,688	534,901	4,068,969	...	...	4,068,969
5	1,046,484	513,508	177,008	1,199,746	999,067	4,947,780	...	...	4,947,780
6	811,894	922,791	398,051	810,893	297,596	3,491,240	...	...	3,491,240
7	482,277	...	...	173,839	339,793	1,743,218	...	...	1,743,218
8	433,082	229,869	132,437	182,718	360,867	1,617,396	...	...	1,617,396
9	72,739	163,788	83,437	179,541	328,822	1,448,002	...	...	1,448,002
10	123,908	39,568	23,271	108,399	49,791	365,449	...	...	365,449
11	...	...	27,571	344,943	116,275	760,421	...	...	760,421
12	16,567,604	8,335,255	3,458,447	9,971,223	11,376,306	58,890,234	...	...	58,890,234
13	138,952	19,493	22,678	40,992	211,171	710,552	166,194	54,304	931,050
14	275,926	183,041	188,769	246,811	251,497	1,402,503	...	...	1,402,503
15	13	...	...	...	310	761,459	14,754	4,821	781,034
16	...	...	...	...	204,493	354,075	58	19	354,152
17	275,939	183,041	188,769	246,811	456,300	2,518,037	14,812	4,840	2,537,689
18	166,263	89,618	68,041	76,853	62,018	633,915	...	...	633,915
19	90,258	37,804	69,984	41,958	69,797	369,383	...	...	369,383
20	91,874	...	...	44	6,365	225,606	...	...	225,606
21	60,878	24,416	6,703	31,462	57,598	203,745	...	...	203,745
22	14,954	12,925	3,838	9,714	11,329	57,111	33,646	10,994	101,751
23	19,208	10,371	10,567	17,478	4,716	76,634	780	255	77,669
24	443,435	175,134	159,133	177,509	211,823	1,566,394	34,426	11,249	1,612,069
25	30,834	18,668	14,684	23,850	44,180	222,373	101,888	33,292	357,553
26	34,978	8,230	11,910	9,588	9,339	92,472	...	...	92,472
27	...	...	...	...	...	78,198	...	...	78,198
28	116,995	37,315	20,378	90,594	53,450	391,226	5,787	1,891	398,904
29	182,807	64,213	46,972	124,032	106,969	784,269	107,675	35,183	927,127
30	1,746,241	1,117,417	2,742,000	303,540	483,450	13,702,919	230	75	13,703,224
31	...	...	...	...	...	3,501,274	...	...	3,501,274
32	...	...	...	30,505	...	30,505	735	240	31,480
33	1,746,241	1,117,417	2,742,000	334,045	483,450	17,234,698	965	315	17,235,978
34	134,673	541,678	537,661	27,421	43,250	1,284,683	...	...	1,284,683
35	...	110,697	46,422	477,606	74,271	708,996	...	...	708,996
36	94,792	17,050	20,503	13,936	19,789	178,899	...	...	178,899
37	229,465	669,425	604,586	518,963	137,310	2,172,578	...	...	2,172,578
38	14	136	535	293	2,610	44,045	...	...	44,045
39	111,084	94,407	68,452	110,168	130,234	570,836	25,934	8,474	605,244
40	111,098	94,543	68,987	110,461	132,844	614,881	25,934	8,474	649,289
41	...	...	...	109,834	120,391	675,117	34,720	11,344	721,181
42	...	...	...	13,385	11,520	54,791	7,283	2,380	64,454
43	...	...	...	123,219	131,911	729,908	42,003	13,724	785,635
44	19,695,541	10,658,521	7,291,572	11,647,255	13,248,084	85,221,551	392,009	128,089	85,741,649

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General in Courts in India.

exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other rate of Exchange. During the year this average rate was 1*s.* 6·0893039*d.* per rupee, see page 242 and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Refunds and Drawbacks	11	25	4,341	2,184	27,071	3,264	1
Assignments and Compensations (*b*)	12	26	313,138	6,395	4	4,137	2
Charges in respect of collection, *viz.:*							
Land Revenue	13B	28	61,760	157,582	367,888	93,153	3
Opium (including cost of Production)	14C	31	1,228	...	...	...	4
Salt (including cost of Production)	15B	32	116,457	...	738	...	5
Stamps	16	34	—*46,882*	4,280	3,354	3,412	6
Excise	17	35	916	5,487	3,445	876	7
Provincial Rates	18	36	...	...	4,441	310	8
Customs	19B	38	...	...	16,695	...	9
Assessed Taxes	20	39	29	184	1,337	93	10
Forest	21	40	35,428	73,362	138,794	27,349	11
Registration	22	42	469	4,268	2,209	2,449	12
TOTAL			486,884	253,742	565,976	135,043	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	348,044	2,240	1,566	50	14
Interest on other Obligations	26	50	385,421	308	590	14	15
TOTAL			733,465	2,548	2,156	64	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	74,324	51,573	74,061	36,587	17
Telegraph	28	56	602,008	...	...	...	18
Mint	29	64	47,991	...	...	...	19
TOTAL			724,323	51,573	74,061	36,587	20
Salaries and Expenses of Civil Departments:							
General Administration	30	68	414,507	43,822	103,304	25,057	21
Law and Justice	31B	72	143,975	129,454	302,322	64,243	22
Police	32	75	52,086	133,816	1,042,987	121,505	23
Marine (including River Navigation)	33B	77	229,410	...	56,221	18,554	24
Education	34	81	14,083	64,123	47,951	33,154	25
Ecclesiastical	35	82	16,642	3,999	8,074	1,829	26
Medical	36B	83	20,153	31,552	40,396	24,826	27
Political	37	84	458,148	1,641	38,301	6,317	28
Scientific and other Minor Departments	38B	87	255,867	7,664	13,009	5,705	29
TOTAL			1,604,871	416,071	1,652,565	301,190	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	90	41,026	26,461	15,695	1,614	31
Civil Furlough and Absentee Allowances	40	98	792	...	123	...	32
Superannuation Allowances & Pensions	41B	100	71,320	22,848	23,970	6,946	33
Stationery and Printing	42B	101	—*83,267*	16,120	41,874	6,062	34
Miscellaneous	44B	105	34,203	5,202	14,175	7,791	35
TOTAL			64,074	70,631	95,837	22,413	36
Famine Relief and Insurance:							
Famine Relief	45	108	...	...	...	...	37
Construction of Protective Railways	46A	108	...	...	...	...	38
Construction of Protective Irrigation Works	46B	109	...	...	...	...	39
Reduction of Debt	47	110	520,029	...	...	...	40
TOTAL			520,029	...	...	...	41
Carried over			4,133,646	794,565	2,390,595	495,297	42

(*a*) *See* foot-note (*b*) to Account No. 2.

***The "Interest on Debt" distributed as follows.**

	India.
	Rx.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	410,089
Under Railway Revenue Account	(*d*)2,876,517
Under Irrigation	1,081,439
	4,368,045

(*d*) Includes Rx. 19,415 charged to
(*e*) Includes £122,845 charged to "Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1891.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	63,717	19,293	10,890	29,618	75,285	235,663	...	...	235,663
2	28,594	21,983	15,573	112,557	1,007,711	1,510,092	...	...	1,510,092
3	363,096	749,470	380,418	840,528	662,241	3,676,136	347	113	3,676,596
4	2,176,616	...	...	...	2,436	2,180,280	390	127	2,180,797
5	6,826	...	...	169,379	135,125	428,525	368	120	429,013
6	48,528	17,596	16,636	16,375	21,321	84,620	34,218	11,181	130,019
7	65,189	11,934	5,469	47,103	34,562	174,981	54	18	175,053
8	42,522	666	895	...	5,206	54,040	...	..	54,040
9	54,211	...	...	15,644	48,102	134,652	...	...	134,652
10	17,598	1,859	1,121	1,620	5,405	29,246	...	...	29,246
11	41,333	90,594	64,995	123,921	185,673	781,449	2,008	656	784,113
12	62,974	20,376	7,107	67,696	29,183	196,731	...	...	196,731
13	2,971,204	933,771	503,104	1,424,441	2,212,250	9,486,415	37,385	12,215	9,536,015
14	8,463	13,396	17,492	3,665	15,173	410,089	2,512,812	821,063	3,743,964
15	10,671	2,321	6,161	4,059	41,546	451,091	188	61	451,340
16	19,134	15,717	23,653	7,724	56,719	861,180	2,513,000	821,124	4,195,304
17	407,894	155,926	153,308	145,448	193,110	1,292,231	78,774	25,739	1,396,744
18	—48	...	...	...	358	602,318	121,848	39,814	763,980
19	...	...	...	...	57,193	105,184	12,590	4,114	121,888
20	407,846	155,926	153,308	145,448	250,661	1,999,733	213,212	69,667	2,282,612
21	213,462	161,856	125,766	149,472	175,053	1,412,299	247,346	80,820	1,740,465
22	1,028,111	572,005	378,454	502,422	504,065	3,625,051	633	207	3,625,891
23	592,597	643,818	339,639	401,665	531,570	3,859,683	...	...	3,859,683
24	94,047	...	...	3,637	3,827	405,696	115,742	37,819	559,257
25	353,331	181,192	130,182	234,274	311,420	1,369,710	1,526	499	1,371,735
26	17,751	22,694	24,720	35,842	33,915	165,466	406	133	166,005
27	162,486	111,213	82,584	178,448	146,744	798,402	6,433	2,102	806,937
28	9,638	12,907	121,664	9,030	81,111	738,757	23,956	7,828	770,541
29	44,338	28,469	27,546	45,130	30,051	457,779	21,080	6,888	485,747
30	2,515,761	1,734,154	1,230,555	1,559,920	1,817,756	12,832,843	417,122	136,296	13,386,261
31	124,685	87,696	38,019	84,586	86,579	506,361	15,985	5,223	527,569
32	202	36	...	450	236	1,839	174,040	56,868	232,747
33	153,163	166,994	80,306	143,648	156,790	825,985	1,677,448	548,108	3,051,541
34	253,334	52,711	50,871	99,216	89,406	526,327	49,828	16,281	592,436
35	30,539	21,763	11,416	86,111	25,159	236,359	28,539	9,325	274,223
36	561,923	329,200	180,612	414,011	358,170	2,096,871	1,945,840	635,805	4,678,516
37	1,430	1,736	...	2,413	...	5,579	...	...	5,579
38	...	...	...	...	...	...	...	...	...
39	...	1,297	3,095	45,457	24,543	74,392	...	...	74,392
40	...	...	...	...	...	520,029	..	...	520,029
41	1,430	3,033	3,095	47,870	24,543	(*c*) 600,000	...	...	600,000
42	6,477,298	3,171,801	2,094,327	3,599,414	4,720,099	27,877,042	5,126,559	1,675,107	34,678,708

(*b*) *See* Note at head of Account No. 12, page 26.

(*c*) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies:—

Indian Midland Railway	Rx.	244,190
Bengal-Nagpur Railway	,,	238,160
		482,350

For further details, see page 49:—

England.	Exchange.	Total.
£	*Rx.*	*Rx.*
2,512,812	821,063	3,743,964
(*e*) 988,187	322,891	4,187,595
...	...	1,081,439
3,500,999	1,143,954	9,012,998

State Railways—"Interest on Capital deposited by Companies," chargeable against Companies on Advances."

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6.			4,133,646	794,565	2,390,595	495,297	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	112	...	...	...	1,591	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49A	116	2,421,064	323,334	316,123	7,714	3
Interest on Debt . . .	25	48	2,363,625	...	115,461	...	4
Annuities in purchase of Railways	49A	116	...	...	...	...	5
Interest chargeable against Companies on advances . .	51	119	...	...	...	...	6
Interest on Capital deposited by Companies	50	119	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	49A & 52	116 & 120	438,948	10,074	...	...	8
Interest	49 A	116	7,597	...	...	...	9
Subsidized Companies: Land, &c. .	54A	121	...	...	...	10,143	10
Miscellaneous Railway Expenditure .	55	122	28,557	2,035	20,568	...	11
TOTAL .			5,259,791	354,858	452,152	17,827	12
Irrigation:							
Major Works:							
Working Expenses . . .	57	125	...	...	...	...	13
Interest on Debt . . .	25	48	565,246	...	...	...	14
Minor Works and Navigation .	60	137	12,048	...	83,254	...	15
TOTAL .			577,294	...	83,254	...	16
Buildings and Roads:							
Military Works	62	151	920,390	446	173,113	20,959	17
Civil Works	62	151	132,976	219,769	600,462	165,353	18
TOTAL .			1,053,366	220,215	773,575	186,312	19
Army Services:							
Army:							
Effective	63	175	8,206,271	...	...	...	20
Non-Effective	63	175	470,373	...	...	...	21
TOTAL .			8,676,644	...	...	...	22
Special Defence Works . .	65	188	233,878	...	18,520	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			19,934,619	1,369,638	3,718,096	701,027	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	194	483	...	117,411	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	194	...	*32,166*	...	*2,547*	26
Total Expenditure charged against Revenue			19,935,102	1,337,472	3,835,507	698,480	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways . . .	69	196	61,702	*—65,911*	312,356	...	28
Irrigation Works . . .	69	196	...	...	...	...	29
TOTAL .			61,702	*—65,911*	312,356	...	30
Capital charge involved in Redemption of Liabilities, &c. . .	72	207	...	...	...	...	31

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1891—*continued*.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*
1	6,477,298	3,171,801	2,094,327	3,599,414	4,720,099	27,877,042	5,126,559	1,675,107	34,678,708
2	1,304	*—36,319*	...	28,612	...	*—4,812*	...	...	***—4,812***
3	786,083	640,039	1,749,515	191,353	336,715	6,771,940	...	...	6,771,940
4	358,155	...	19,861	...	...	2,857,102	865,342	282,751	4,005,195
5	...	...	...	...	...	...	1,690,632	552,415	2,243,047
6	...	...	...	...	...	...	122,845	40,140	162,985
7	...	...	...	...	...	19,415	669,258	218,681	907,354
8	10,699	7,026	...	11,406	38,169	516,322	...	...	516,322
9	...	...	...	...	...	7,597	2,354,130	769,214	3,130,941
10	11,484	4,000	10,691	...	...	36,288	...	...	36,288
11	25,695	1,474	52,306	17,482	1,080	149,197	...	...	149,197
12	1,192,116	652,539	1,832,373	220,241	375,964	10,357,861	5,702,207	1,863,201	**17,923,269**
13	135,127	257,039	205,254	125,237	35,756	758,413	...	...	758,413
14	238,200	277,993	...	...	...	1,081,439	...	...	1,081,439
15	152,436	25,968	67,907	355,906	201,859	899,378	2,184	714	902,276
16	525,763	561,000	273,161	481,143	237,615	2,739,230	2,184	714	**2,742,128**
17	2,689	1,413	38,800	11,459	20,848	1,190,117	23,033	7,526	1,220,676
18	865,601	622,847	438,535	692,195	647,384	4,385,122	94,297	30,812	4,510,231
19	868,290	624,260	477,335	703,654	668,232	5,575,239	117,330	38,338	**5,730,907**
20	...	...	...	3,017,698	2,612,994	13,836,963	2,344,493	766,065	16,947,521
21	...	...	...	328,915	162,877	962,165	2,095,632	684,750	3,742,547
22	...	...	...	3,346,613	2,775,871	14,799,128	4,440,125	1,450,815	20,690,068
23	...	...	...	...	...	252,398	180,470	58,969	**491,837**
24	9,064,771	4,973,281	4,677,196	8,379,677	8,777,781	61,596,086	15,568,875	5,087,144	82,252,105
25	...	17,750	34,337	...	...	169,981	...	...	169,981
26	*153,877*	...	...	*94,821*	*85,197*	*368,608*	...	...	*368,608*
27	8,910,894	4,991,031	4,711,533	8,284,856	8,692,584	61,397,459	15,568,875	5,087,144	82,053,478
28	193,299	*—43,994*	209,867	791,266	447	1,459,032	1,072,357	350,394	2,881,783
29	41,752	42,403	224,468	157,988	7,545	474,156	7,306	2,387	483,849
30	235,051	*—1,591*	434,335	949,254	7,992	1,933,188	1,079,663	352,781	3,365,632
31	...	...	...	...	...	...	4,692,557	...	4,692,557

(*a*) *See* foot-note (*b*) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1891.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	1	346	347
Opium	390	...	390
Salt	368	...	368
Stamps	34,218	...	34,218
Excise	54	...	54
Provincial Rates	...	...	...
Customs	...	...	...
Assessed Taxes	...	...	...
Forest	...	2,008	2,008
Registration	...	...	...
TOTAL	35,031	2,354	37,385
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,512,812	2,512,812
Interest on other Obligations	...	188	188
TOTAL	...	2,513,000	2,513,000
Post Office, Telegraph, and Mint:			
Post Office	33,799	44,975	78,774
Telegraph	74,662	47,186	121,848
Mint	12,564	26	12,590
TOTAL	121,025	92,187	213,212
Salaries and Expenses of Civil Departments:			
General Administration	17,181	230,165	247,346
Law and Justice	483	150	633
Police	...	...	...
Marine (including River Navigation)	75,638	40,104	115,742
Education	...	1,526	1,526
Ecclesiastical	...	406	406
Medical	...	6,433	6,433
Political	896	23,060	23,956
Scientific and other Minor Departments	10,686	10,394	21,080
TOTAL	104,884	312,238	417,122
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	15,985	15,985
Civil Furlough and Absentee Allowances	...	174,040	174,040
Superannuation Allowances and Pensions	...	1,677,448	1,677,448
Stationery and Printing	44,477	5,351	49,828
Miscellaneous	...	28,539	28,539
TOTAL	44,477	1,901,363	1,945,840
Carried forward	305,417	4,821,142	5,126,559

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1891 —*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	305,417	4,821,142	5,126,559
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	865,342	865,342
Annuities in purchase of Railways	...	1,690,632	1,690,632
Interest Chargeable against Companies on advances	...	122,845	122,845
Interest on Capital deposited by Companies	...	669,258	669,258
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,354,130	2,354,130
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,702,207	5,702,207
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	2,184	...	2,184
TOTAL	2,184	...	2,184
Buildings and Roads:			
Military Works	23,033	...	23,033
Civil Works	18,746	75,551	94,297
TOTAL	41,779	75,551	117,330
Army Services:			
Army:			
Effective	1,019,030	1,325,463	2,344,493
Non-Effective	...	2,095,632	2,095,632
TOTAL	1,019,030	3,421,095	4,440,125
Special Defence Works	180,436	34	180,470
Total Expenditure charged against Revenue	1,548,846	14,020,029	15,568,875
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	744,884	327,473	1,072,357
Irrigation Works	7,306	...	7,306
TOTAL	752,190	327,473	1,079,663
Capital charge involved in Redemption of Liabilities, &c.	...	4,692,557	4,692,557

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	India.			Total.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	15,484,115	8,425,684	135,410	24,045,209
Opium	7,879,182	...	...	7,879,182
Salt	8,485,035	38,333	...	8,523,368
Stamps	1,192,633	2,876,336	...	4,068,969
Excise	3,697,511	1,249,467	802	4,947,780
Provincial Rates	528	680,189	2,810,523	3,491,240
Customs	1,727,480	15,738	...	1,743,218
Assessed Taxes	926,579	690,817	...	1,617,396
Forest	733,172	714,830	...	1,448,002
Registration	183,929	181,520	...	365,449
Tributes from Native States	760,421	...	...	760,421
TOTAL	41,070,585	14,872,914	2,946,735	58,890,234
Interest	612,645	80,367	17,540	710,552
Post Office, Telegraph, and Mint:				
Post Office	1,396,141	1,260	5,102	1,402,503
Telegraph	761,136	323	...	761,459
Mint	354,075	...	...	354,075
TOTAL	2,511,352	1,583	5,102	2,518,037
Receipts by Civil Departments:				
Law and Justice	56,982	575,806	1,127	633,915
Police	18,582	243,128	107,673	369,383
Marine	99,044	126,478	84	225,606
Education	1,362	125,792	76,681	203,745
Medical	442	38,777	17,892	57,111
Scientific and other Minor Departments	6,750	54,323	15,561	76,634
TOTAL	183,162	1,164,214	219,018	1,566,394
Miscellaneous:				
Receipts in aid of Superannuation, &c.	166,081	56,232	60	222,373
Stationery and Printing	28,332	64,140	...	92,472
Exchange	78,198	...	...	78,198
Miscellaneous	101,198	154,585	135,443	391,226
TOTAL	373,809	274,957	135,503	784,269
Railways:				
State Railways (Gross Receipts)	11,791,566	1,911,353	...	13,702,919
Guaranteed Companies (Net Traffic Receipts)	3,501,274	...	...	3,501,274
Subsidized Companies (Repayment of Advances of Interest)	30,505	...	...	30,505
TOTAL	15,323,345	1,911,353	...	17,234,698
Irrigation:				
Major Works:				
Direct Receipts	615,787	668,896	...	1,284,683
Portion of Land Revenue due to Irrigation	708,996	...	...	708,996
Minor Works and Navigation	35,187	137,520	6,192	178,899
TOTAL	1,359,970	806,416	6,192	2,172,578
Buildings and Roads:				
Military Works	44,045	...	...	44,045
Civil Works	12,815	308,201	249,820	570,836
TOTAL	56,860	308,201	249,820	614,881
Receipts by Military Department:				
Army:				
Effective	675,117	...	...	675,117
Non-Effective	54,791	...	...	54,791
TOTAL	729,908	...	...	729,908
GRAND TOTAL, REVENUE . Rx.	62,221,636	19,420,005	3,579,910	85,221,551

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1891.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	165,922	65,465	4,276	235,663
Assignments and Compensations	562,808	947,284	...	1,510,092
Charges in respect of Collection:				
Land Revenue	339,558	2,458,607	877,971	3,676,136
Opium (including cost of Production)	2,180,280	...	...	2,180,280
Salt (including cost of Production)	416,352	12,173	...	428,525
Stamps	—8,745	93,365	...	84,620
Excise	130,308	44,673	...	174,981
Provincial Rates	...	42,126	11,914	54,040
Customs	48,102	86,550	...	134,652
Assessed Taxes	15,151	14,095	...	29,246
Forest	361,549	419,900	...	781,449
Registration	98,723	98,008	...	196,731
TOTAL	4,310,008	4,282,246	894,161	9,486,415
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	348,181	61,908	...	410,089
Interest on other Obligations	448,937	...	2,154	451,091
TOTAL	797,118	61,908	2,154	861,180
Post Office, Telegraph, and Mint:				
Post Office	1,181,118	40,594	70,519	1,292,231
Telegraph	602,008	310	...	602,318
Mint	105,184	...	...	105,184
TOTAL	1,888,310	40,904	70,519	1,999,733
Salaries and Expenses of Civil Departments:				
General Administration	592,784	737,613	81,902	1,412,299
Law and Justice	251,910	3,372,074	1,067	3,625,051
Police	819,891	2,728,991	310,801	3,859,683
Marine (including River Navigation)	257,549	144,773	3,374	405,696
Education	19,618	764,431	585,661	1,369,710
Ecclesiastical	165,466	...	...	165,466
Medical	34,776	574,117	189,509	798,402
Political	684,455	54,256	46	738,757
Scientific and other Minor Departments	312,842	120,698	24,239	457,779
TOTAL	3,139,291	8,496,953	1,196,599	12,832,843
Miscellaneous Civil Charges:				
Territorial and Political Pensions	506,361	...	...	506,361
Civil Furlough and Absentee Allowances	1,839	...	...	1,839
Superannuation Allowances and Pensions	85,882	735,974	4,129	825,985
Stationery and Printing	107,190	411,878	7,259	526,327
Miscellaneous	52,030	85,352	98,977	236,359
TOTAL	753,302	1,233,204	110,365	2,096,871
Famine Relief and Insurance:				
Famine Relief	...	5,417	162	5,579
Construction of Protective Railways	...	...	...	...
Construction of Protective Irrigation Works	74,392	...	...	74,392
Reduction of Debt	520,029	...	...	520,029
TOTAL	594,421	5,417	162	600,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	*—4,812*	...	*—4,812*
Railway Revenue Account:				
State Railways:				
Working Expenses	5,807,449	964,491	...	6,771,940
Interest on Debt	2,363,625	493,477	...	2,857,102
Interest on Capital deposited by Companies	19,415	...	...	19,415
Guaranteed Companies:				
Surplus Profits, Land and Supervision	516,322	...	...	516,322
Interest	7,597	...	...	7,597
Subsidized Companies: Land, &c.	21,662	14,626	...	36,288
Miscellaneous Railway Expenditure	119,080	30,117	...	149,197
TOTAL	8,855,150	1,502,711	...	10,357,861
Irrigation:				
Major Works:				
Working Expenses	376,781	381,632	...	758,413
Interest on Debt	565,246	516,193	...	1,081,439
Minor Works and Navigation	279,523	611,631	8,224	899,378
TOTAL	1,221,550	1,509,456	8,224	2,739,230
Buildings and Roads:				
Military Works	1,190,117	...	...	1,190,117
Civil Works	596,751	2,188,276	1,600,095	4,385,122
TOTAL	1,786,868	2,188,276	1,600,095	5,575,239
Army Services:				
Army:				
Effective	13,836,963	...	...	13,836,963
Non-Effective	962,165	...	...	962,165
TOTAL	14,799,128	...	...	14,799,128
Special Defence Works	252,398	...	...	252,398
Add—Portion of Allotments to Provincial Governments not spent by them in the year	38,397,544	19,316,263	3,882,279	61,596,086
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	137,583	140,874	278,457
GRAND TOTAL, EXPENDITURE . Rx.	...	*442,991*	*34,093*	*477,084*
	38,397,544	19,010,855	3,989,060	61,397,459

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	150,373	307,722	1,291,223	108,216	3,112,421	4,485,445	1,258,916	2,859,110	1,910,689	15,484,115
Opium	270	22,020	43,217	37,942	5,971,099	47,674	2,872	...	1,754,088	7,879,182
Salt	1,930,502	...	158,819	...	2,306,666	...	...	1,930,826	2,158,222	8,485,035
Stamps	47,156	37,984	74,127	19,191	356,173	168,507	194,348	161,422	133,725	1,192,633
Excise	83,769	199,672	320,663	185,799	784,863	385,131	88,504	899,810	749,300	3,697,511
Provincial Rates	528	...	...	...	...	...	...	...	...	528
Customs	...	...	745,144	...	476,480	...	...	170,526	335,330	1,727,480
Assessed Taxes	143,249	24,180	40,063	11,706	221,138	118,331	73,047	100,587	194,278	926,579
Forest	33,453	60,673	298,313	16,340	36,369	81,894	41,719	...	164,411	733,172
Registration	1,950	5,106	2,243	2,161	61,954	19,784	11,635	54,200	24,896	183,929
Tributes from Native States	221,946	25,012	24,659	15	...	...	27,571	344,943	116,275	760,421
TOTAL	2,613,196	682,369	2,998,471	381,370	13,327,163	5,306,766	1,698,612	6,521,424	7,541,214	41,070,585
Interest	271,644	...	739	...	124,816	...	15	27,188	188,243	612,645
Post Office, Telegraph, and Mint:										
Post Office	89,736	55,703	76,030	33,988	274,631	183,041	184,866	246,809	251,337	1,396,141
Telegraph	761,136	...	...	...	...	...	...	...	...	761,136
Mint	149,582	...	...	...	...	...	...	...	204,493	354,075
TOTAL	1,000,454	55,703	76,030	33,988	274,631	183,041	184,866	246,809	455,830	2,511,352
Receipts by Civil Departments:										
Law and Justice	34,127	...	22,855	...	...	...	...	...	...	56,982
Police	478	...	18,104	...	...	...	...	...	...	18,582
Marine	97,361	...	1,683	...	...	...	...	...	...	99,044
Education	1,310	...	52	...	...	...	...	...	...	1,362
Medical	187	...	255	...	...	...	...	...	...	442
Scientific and other Minor Departments	6,750	...	...	...	...	...	...	...	...	6,750
TOTAL	140,213	...	42,949	...	...	...	...	...	...	183,162
Miscellaneous:										
Receipts in aid of Superannuation, &c.	79,545	4,362	3,195	1,544	18,184	13,426	6,769	20,417	18,639	166,081
Stationery and Printing	12,150	26	2,553	220	5,563	1,208	2,710	1,113	2,789	28,332
Exchange	78,198	...	...	...	...	...	...	...	...	78,198
Miscellaneous	20,910	101	5,549	160	20,980	324	900	17,194	34,880	101,198
TOTAL	190,803	4,489	11,297	1,924	44,727	15,158	10,379	38,724	56,308	373,809
Railways:										
State Railways (Gross Receipts)	6,288,071	444,300	193,311	...	281,741	1,066,378	2,730,775	303,540	483,450	11,791,566
Guaranteed Companies (Net Traffic Receipts)	3,501,274	...	...	...	...	...	...	...	...	3,501,274
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	30,505	...	30,505
TOTAL	9,789,345	444,300	193,311	...	281,741	1,066,378	2,730,775	334,045	483,450	15,323,345
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	7,455	537,661	27,421	43,250	615,787
Portion of Land Revenue due to Irrigation	...	...	...	...	...	110,697	46,422	477,606	74,271	708,996
Minor Works and Navigation	2,839	...	...	...	...	...	13,600	...	18,748	35,187
TOTAL	2,839	...	...	...	...	118,152	597,683	505,027	136,269	1,359,970
Buildings and Roads:										
Military Works	35,735	91	4,402	229	14	136	535	293	2,610	44,045
Civil Works	4,012	...	4,507	...	40	...	4,256	...	...	12,815
TOTAL	39,747	91	8,909	229	54	136	4,791	293	2,610	56,860
Receipts by Military Department:										
Army:										
Effective	444,892	...	...	...	...	...	...	109,834	120,391	675,117
Non-Effective	29,886	...	...	...	...	...	...	13,385	11,520	54,791
TOTAL	474,778	...	...	...	...	...	...	123,219	131,911	729,908
TOTAL, IMPERIAL REVENUE Rx.	14,523,019	1,186,952	3,331,706	417,511	14,053,132	6,689,631	5,227,121	7,796,729	8,995,835	62,221,636

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1891.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	3,853	577	24,349	1,753	48,877	8,830	5,764	16,531	55,388	165,922
Assignments and Compensations	313,138	6,055	4	4,137	12,249	6,593	15,573	112,557	92,502	562,808
Charges in respect of Collection, *viz.*:										
Land Revenue	58,777	...	245,371	...	...	...	35,410	...	...	339,558
Opium (including cost of Production)	1,228	...	..	...	2,176,616	...	...	...	2,436	2,180,280
Salt (including cost of Production)	116,457	...	78	...	...	...	...	164,692	135,125	416,352
Stamps	—46,882	1,070	1,941	853	12,132	4,399	8,318	4,094	5,330	—8,745
Excise	916	4,115	2,795	657	48,892	8,951	2,734	35,327	25,921	130,308
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	48,102	48,102
Assessed Taxes	29	92	671	47	8,805	929	1,065	810	2,703	15,151
Forest	35,428	36,681	84,470	13,674	20,666	45,297	32,497	...	92,836	361,549
Registration	469	2,134	1,226	1,225	31,487	10,188	3,554	33,848	14,592	98,723
TOTAL	483,413	50,724	360,905	22,346	2,359,724	85,187	104,915	367,859	474,935	4,310,008
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	348,044	9	...	...	17	21	10	34	46	348,181
Interest on other Obligations	385,421	308	590	14	10,671	2,321	6,161	3,217	40,234	448,937
TOTAL	733,465	317	590	14	10,688	2,342	6,171	3,251	40,280	797,118
Post Office, Telegraph, and Mint:										
Post Office	74,252	45,704	61,562	32,863	371,955	137,653	139,009	135,869	182,251	1,181,118
Telegraph	602,008	...	...	...	...	...	...	...	...	602,008
Mint	47,991	...	...	...	...	...	...	...	57,193	105,184
TOTAL	724,251	45,704	61,562	32,863	371,955	137,653	139,009	135,869	239,444	1,888,310
Salaries and Expenses of Civil Departments:										
General Administration	414,363	6,517	37,889	4,735	27,401	20,847	16,481	25,738	38,813	592,784
Law and Justice	143,957	...	107,953	...	...	...	...	...	...	251,910
Police	50,875	488	735,826	...	3,046	1,139	22,276	2,168	4,073	819,891
Marine (including River Navigation)	229,410	...	28,139	...	...	...	...	...	...	257,549
Education	13,010	...	6,608	...	...	...	...	...	...	19,618
Ecclesiastical	16,642	3,999	8,074	1,829	17,751	22,694	24,720	35,842	33,915	165,466
Medical	18,451	...	16,325	...	...	...	...	...	...	34,776
Political	458,102	...	38,285	...	7,458	12,527	121,664	602	45,817	684,455
Scientific and other Minor Departments	255,610	2,527	7,301	2,347	12,950	9,377	7,508	6,743	8,479	312,842
TOTAL	1,600,420	13,531	986,400	8,911	68,606	66,584	192,649	71,093	131,097	3,139,291
Miscellaneous Civil Charges:										
Territorial and Political Pensions	41,026	26,461	15,695	1,614	124,685	87,696	38,019	84,586	86,579	506,361
Civil Furlough and Absentee Allowances	792	...	123	...	202	36	...	450	236	1,839
Superannuation Allowances and Pensions	71,311	...	1,906	...	170	...	...	8,855	3,640	85,882
Stationery and Printing	—83,267	...	2,249	...	133,437	...	...	24,343	30,428	107,190
Miscellaneous	32,974	449	3,488	464	2,461	3,535	2,186	3,934	2,539	52,030
TOTAL	62,836	26,910	23,461	2,078	260,955	91,267	40,205	122,168	123,422	753,302
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
Reduction of Debt	520,029	...	...	...	...	1,297	3,095	45,457	24,543	74,392
TOTAL	520,029	...	...	...	...	1,297	3,095	45,457	24,543	594,421
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,421,064	323,334	108,278	...	73,002	604,188	1,749,515	191,353	336,715	5,807,449
Interest on Debt	2,363,625	...	...	...	...	...	...	...	...	2,363,625
Interest on Capital deposited by Companies	...	19,415	...	...	...	...	...	...	...	19,415
Guaranteed Companies:										
Surplus Profits, Land & Supervision	438,948	10,074	...	...	10,699	7,026	...	11,406	38,169	516,322
Interest	7,597	...	...	...	...	...	...	...	...	7,597
Subsidized Companies: Land, &c.	...	...	...	...	10,971	...	10,691	...	...	21,662
Miscellaneous Railway Expenditure	28,557	2,035	20,568	...	17,704	—2,448	52,402	...	262	119,080
TOTAL	5,259,791	354,858	128,846	...	112,376	608,766	1,812,608	202,759	375,146	8,855,150
Irrigation:										
Major Works										
Working Expenses	...	...	...	...	...	10,534	205,254	125,237	35,756	376,781
Interest on Debt	565,246	...	...	...	...	...	...	...	...	565,246
Minor Works and Navigation	12,048	...	28,167	...	...	588	62,813	...	175,907	279,523
TOTAL	577,294	...	28,167	...	...	11,122	268,067	125,237	211,663	1,221,550
Buildings and Roads:										
Military Works	920,390	446	173,113	20,959	2,689	1,413	38,800	11,459	20,848	1,190,117
Civil Works	128,415	2,910	298,604	1,606	81,492	16,510	41,563	2,565	23,086	596,751
TOTAL	1,048,805	3,356	471,717	22,565	84,181	17,923	80,363	14,024	43,934	1,786,868
Army Services:										
Army:										
Effective	8,206,271	...	...	...	...	...	...	3,017,698	2,612,994	13,836,963
Non-Effective	470,373	...	...	...	...	...	...	328,915	162,877	962,165
TOTAL	8,676,644	...	...	...	...	...	...	3,346,613	2,775,871	14,799,128
Special Defence Works	233,878	...	18,520	...	...	...	...	...	...	252,398
TOTAL, IMPERIAL EXPENDITURE Rx.	19,920,826	495,400	2,080,168	88,777	3,268,485	1,022,141	2,647,082	4,434,330	4,440,335	38,397,544

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	368,444	816,205	344,639	769,519	1,255,027	963,064	1,404,612	2,504,174	8,425,684
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	12,822	...	...	20,957	4,554	38,333
Stamps	...	113,952	50,979	57,574	1,068,520	505,522	194,347	484,266	401,176	2,876,336
Excise	...	66,557	92,772	61,933	261,621	128,377	88,504	299,936	249,767	1,249,467
Provincial Rates	...	21,041	...	...	431,993	171,005	56,150	...	...	680,189
Customs	...	...	2,165	...	5,797	...	...	3,313	4,463	15,738
Assessed Taxes	...	22,676	25,817	10,732	211,944	111,538	59,390	82,131	166,589	690,817
Forest	...	60,673	133,884	16,339	36,370	81,894	41,718	179,541	164,411	714,830
Registration	...	5,106	1,784	2,162	61,954	19,784	11,636	54,199	24,895	181,520
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	658,449	1,123,606	493,379	2,860,540	2,273,147	1,414,809	2,528,955	3,520,029	14,872,914
Interest	...	2,883	1,817	115	9,251	17,303	22,551	4,320	22,127	80,367
Post Office, Telegraph, and Mint:										
Post Office	...	979	...	...	...	...	119	2	160	1,260
Telegraph	...	...	...	...	13	...	...	...	310	323
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	979	...	...	13	...	119	2	470	1,583
Receipts by Civil Departments:										
Law and Justice	...	44,717	56,288	13,087	166,263	89,618	66,962	76,853	62,018	575,806
Police	...	3,075	5,881	5,844	45,167	37,804	64,777	41,958	38,622	243,128
Marine	...	...	28,189	6	91,874	...	...	44	6,365	126,478
Education	...	13,963	1,192	4,154	57,569	6,840	1,496	13,519	26,969	125,702
Medical	...	379	1,894	100	14,281	1,157	2,379	7,269	11,318	38,777
Scientific and other Minor Departments	...	980	30	40	17,740	10,361	3,925	17,478	3,769	54,323
TOTAL	...	63,114	93,474	23,231	392,894	145,780	139,539	157,121	149,061	1,164,214
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,021	279	211	12,650	5,242	7,915	3,373	25,541	56,232
Stationery and Printing	...	695	2,598	185	29,415	7,022	9,200	8,475	6,550	64,140
Miscellaneous	...	5,415	3,064	5,037	77,025	23,523	15,163	14,755	10,603	154,585
TOTAL	...	7,131	5,941	5,433	119,090	35,787	32,278	26,603	42,694	274,957
Railways:										
State Railways (Gross Receipts)	...	...	376,678	7,911	1,464,500	51,039	11,225	...	...	1,911,353
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	376,678	7,911	1,464,500	51,039	11,225	...	...	1,911,353
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	134,673	534,223	...	...	...	668,896
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	6,093	...	93,770	17,050	5,630	13,936	1,041	137,520
TOTAL	...	...	6,093	...	228,443	551,273	5,630	13,936	1,041	806,416
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	5,937	6,562	4,445	73,690	85,129	38,011	12,873	81,554	308,201
TOTAL	...	5,937	6,562	4,445	73,690	85,129	38,011	12,873	81,554	308,201
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	738,493	1,614,171	534,514	5,148,421	3,159,458	1,664,162	2,743,810	3,816,976	19,420,005

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1891.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	1,597	2,669	1,503	14,814	10,224	5,104	10,663	18,891	65,465
Assignments and Compensations	...	340	...	...	16,345	15,390	...	...	915,209	947,284
Charges in respect of Collection, *viz.*:										
Land Revenue	...	122,228	122,517	93,153	363,096	436,785	224,846	457,917	638,065	2,458,607
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	660	...	6,826	...	...	4,687	...	12,173
Stamps	...	3,210	1,413	2,559	36,396	13,197	8,318	12,281	15,991	93,365
Excise	...	1,372	650	219	16,297	2,983	2,735	11,776	8,641	44,673
Provincial Rates	...	...	...	...	40,565	666	895	...	...	42,126
Customs	...	...	16,695	...	54,211	...	...	15,644	...	86,550
Assessed Taxes	...	92	666	46	8,793	930	56	810	2,702	14,095
Forest	...	36,681	54,324	13,675	20,667	45,297	32,498	123,921	92,837	419,900
Registration	...	2,134	983	1,224	31,487	10,188	3,553	33,848	14,591	98,008
TOTAL	...	167,654	200,577	112,379	609,497	535,660	278,005	671,547	1,706,927	4,282,246
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,231	1,566	50	8,446	13,375	17,482	3,631	15,127	61,908
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	2,231	1,566	50	8,446	13,375	17,482	3,631	15,127	61,908
Post Office, Telegraph, and Mint:										
Post Office	...	5,869	4,567	81	...	...	9,639	9,579	10,859	40,594
Telegraph	...	...	...	...	*—48*	...	...	...	358	310
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	5,869	4,567	81	*—48*	...	9,639	9,579	11,217	40,904
Salaries and Expenses of Civil Departments:										
General Administration	...	34,556	63,648	20,046	158,496	133,551	96,868	98,631	131,817	737,613
Law and Justice	...	129,454	194,369	64,243	1,028,111	572,005	377,405	502,422	504,065	3,372,074
Police	...	127,853	272,230	121,505	586,588	391,922	315,486	399,497	513,910	2,728,991
Marine (including River Navigation)	...	...	24,708	18,554	94,047	...	...	3,637	3,827	144,773
Education	...	44,646	27,861	17,846	252,486	40,251	76,067	140,190	165,084	764,431
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	26,611	20,592	18,584	156,594	63,111	52,880	107,276	128,469	574,117
Political	...	1,641	16	6,317	2,180	380	...	8,428	35,294	54,256
Scientific and other Minor Departments	...	4,299	4,576	517	29,705	18,659	7,994	38,387	16,561	120,698
TOTAL	...	369,060	608,000	267,612	2,308,207	1,219,879	926,700	1,298,468	1,499,027	8,496,953
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	..	22,710	21,954	6,946	151,342	166,202	80,058	133,887	152,875	735,974
Stationery and Printing	...	16,048	39,625	6,062	115,109	52,581	49,102	74,873	58,478	411,878
Miscellaneous	...	3,960	3,877	4,697	22,564	16,059	4,645	12,918	16,632	85,352
TOTAL	...	42,718	65,456	17,705	289,015	234,842	133,805	221,678	227,985	1,233,204
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	1,268	1,736	...	2,413	...	5,417
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	1,268	1,736	...	2,413	...	5,417
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	1,591	1,304	*—36,319*	...	28,612	...	*—4,812*
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	207,845	7,714	713,081	35,851	...	...	...	964,491
Interest on Debt	...	...	115,461	...	358,155	...	19,861	...	...	493,477
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,113	513	4,000	...	...	...	14,626
Miscellaneous Railway Expenditure	...	...	...	...	7,991	3,922	*—96*	17,482	818	30,117
TOTAL	...	...	323,306	17,827	1,079,740	43,773	19,765	17,482	818	1,502,711
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	135,127	246,505	...	...	...	1381,632
Interest on Debt	...	...	...	...	238,200	277,993	...	...	...	516,193
Minor Works and Navigation	...	...	50,230	...	151,450	25,380	3,985	354,634	25,952	611,631
TOTAL		...	50,230	...	524,777	549,878	3,985	354,634	25,952	1,509,456
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	176,205	252,773	116,182	357,147	335,394	285,674	262,141	402,760	2,188,276
TOTAL	...	176,205	252,773	116,182	357,147	335,394	285,674	262,141	402,760	2,188,276
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL		...	...	...	...	...	...	...	...	...
TOTAL	...	763,737	1,506,475	533,427	5,179,353	2,898,218	1,675,055	2,870,185	3,889,813	19,316,263
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	106,216	...	...	...	31,367	...	...	137,583
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	*31,573*	...	*17,871*	*120,377*	*12,544*	...	*136,739*	*123,887*	*442,991*
TOTAL, PROVINCIAL EXPENDITURE, Rx.	...	732,164	1,612,691	515,556	5,058,976	2,885,674	1,706,422	2,733,446	3,765,926	19,010,855

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	24	...	1,287	...	...	3,556	3,125	109,951	17,467	135,410
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	802	...	...	...	...	...	...	...	...	802
Provincial Rates	6,884	73,234	94,672	53,656	379,901	751,786	341,901	810,893	297,596	2,810,523
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	..	...	...	...	...	...	...	...	...	...
TOTAL	7,710	73,234	95,959	53,656	379,901	755,342	345,026	920,844	315,063	2,946,735
Interest	28	40	...	...	4,885	2,190	112	9,484	801	17,540
Post Office, Telegraph, and Mint:										
Post Office	...	...	18	5	1,295	...	3,784	...	...	5,102
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	..	...	...	...	...	...	...	...
TOTAL	...	...	18	5	1,295	...	3,784	...	...	5,102
Receipts by Civil Departments:										
Law and Justice	48	...	...	...	...	...	1,079	...	...	1,127
Police	962	15,235	5,079	4,924	45,091	...	5,207	...	31,175	107,673
Marine	...	...	84	...	...	...	...	...	...	84
Education	199	939	844	35	3,309	17,576	5,207	17,943	30,629	76,681
Medical	544	943	44	5	673	11,768	1,459	2,445	11	17,892
Scientific and other Minor Departments	218	536	....	5,740	1,468	10	6,642	...	947	15,561
TOTAL	1,971	17,653	6,051	10,704	50,541	29,354	19,594	20,388	62,762	219,018
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	60	...	60
Stationery and Printing	...	...	...	...	...	...	...	...	...	...
Miscellaneous	2,023	4,695	25,014	526	18,990	13,268	4,315	58,645	7,967	135,443
TOTAL	2,023	4,695	25,014	526	18,990	13,268	4,315	58,705	7,967	135,503
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,897	...	1,022	...	1,273	...	...	6,192
TOTAL	...	...	3,897	...	1,022	...	1,273	...	...	6,192
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,544	7,957	10,229	10,298	37,354	9,278	26,185	97,295	48,680	249,820
TOTAL	2,544	7,957	10,229	10,298	37,354	9,278	26,185	97,295	48,680	249,820
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	14,276	103,579	141,168	75,189	493,988	809,432	400,289	1,106,716	435,273	3,579,910

he AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1891.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	488	10	53	8	26	239	22	2,424	1,006	4,276
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	2,983	35,354	...	...	...	312,685	120,162	382,611	24,176	877,971
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	4,441	310	1,957	...	...	...	5,206	11,914
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,471	35,364	4,494	318	1,983	312,924	120,184	385,035	30,388	894,161
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	842	1,312	2,154
TOTAL	...	...	...	...	...	...	...	842	1,312	2,154
Post Office, Telegraph, and Mint:										
Post Office	72	...	7,932	3,643	35,939	18,273	4,660	...	...	70,519
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	72	...	7,932	3,643	35,939	18,273	4,660	...	...	70,519
Salaries and Expenses of Civil Departments:										
General Administration	144	2,749	1,767	276	27,565	7,458	12,417	25,103	4,423	81,902
Law and Justice	18	...	...	...	...	...	1,049	...	...	1,067
Police	1,211	5,475	34,931	...	2,963	250,757	1,877	...	13,587	310,801
Marine (including River Navigation)	...	...	3,374	...	...	...	...	...	...	3,374
Education	1,073	19,477	13,482	15,308	100,845	140,941	54,115	94,084	146,336	585,661
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,702	4,941	3,479	6,242	5,892	48,102	29,704	71,172	18,275	189,509
Political	46	...	...	...	...	...	...	...	...	46
Scientific and other Minor Departments	257	838	1,132	2,841	1,683	433	12,944	...	5,011	24,239
TOTAL	4,451	33,480	58,165	24,667	138,948	447,691	111,206	190,359	187,632	1,196,599
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	9	138	110	...	1,651	792	248	906	275	4,129
Stationery and Printing	...	72	...	...	4,788	130	1,769	...	500	7,259
Miscellaneous	1,229	793	6,810	2,630	5,514	2,169	4,585	69,259	5,988	98,977
TOTAL	1,238	1,003	6,920	2,630	11,953	3,091	6,602	70,165	6,763	110,365
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	162	...	...	...	...	162
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	162	...	...	...	...	162
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,857	...	986	...	1,109	1,272	...	8,224
TOTAL	...	...	4,857	...	986	...	1,109	1,272	...	8,224
Buildings and Roads:										
Military Works	...	...	...	...	...	..	...	...	...	...
Civil Works	4,561	40,654	49,085	47,565	426,962	270,943	111,298	427,489	221,538	1,600,095
TOTAL	4,561	40,654	49,085	47,565	426,962	270,943	111,298	427,489	221,538	1,600,095
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	13,793	110,501	131,453	78,823	616,933	1,052,922	355,059	1,075,162	447,633	3,882,279
Add—Portion of Local Revenue not spent in the year	483	...	11,195	15,324	...	30,294	2,970	41,918	38,690	140,874
Deduct—Portion of Local Expenditure defrayed from Local balances	...	*593*	...	...	*33,500*	...	...	...	...	*34,093*
TOTAL, LOCAL EXPENDITURE . Rx.	14,276	109,908	142,648	94,147	583,433	1,083,216	358,029	1,117,080	486,323	3,989,060

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue:	2	5	85,221,551	392,009	85,613,560
Exchange added to Revenue	2	5	128,089	...	128,089
TOTAL			85,349,640	392,009	85,741,649
Permanent Debt incurred:	75	218			
Sterling Debt.					
India 3 p. c. Stock			...	5,400,000	
South Indian Railway Debentures and Debenture Stock			...	1,495,000	
Rupee Debt.					
4 p. c. Rupee Loan			75	...	
TOTAL			75	6,895,000	6,895,075
NET			...	...	**6,293,714**
Unfunded Debt:					
Treasury Notes	77	220	1,500	...	
Deposits of Service Funds	78	220	129,593	...	
Savings Bank Deposits	79	221	3,482,396	...	
TOTAL			3,613,489	...	3,613,489
NET			...	...	**595,430**
Deposits and Advances:					
Balances of Provincial Allotments	68	194	169,981	...	
Appropriation for Reduction of Debt	App. 89	250	520,029	...	
Excluded Local Funds	80	222	701,017	...	
Political and Railway Funds	81	223	241,584	...	
Departmental and Judicial Deposits	82	223	15,004,381	...	
Advances		250	16,306,555	3,784	
Suspense Accounts	*Vide*	253	166,073	...	
Exchange on Remittance Account	App. A	254	168,615	...	
Miscellaneous		255	655,073	...	
TOTAL			33,933,908	3,784	33,937,692
NET			...	...	**1,051,693**
Loans to Native States, Presidency Corporations, &c.	83	228	87,933	...	87,933
NET			...	...	**0**
Loans and Advances by Provincial Governments	83A	230	235,331	...	235,331
NET			...	...	**0**
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	84	238	20,000	86,400	
Repayments	84	238	1,321,709	5,693	
TOTAL			1,341,709	92,093	1,433,802
NET			...	...	**0**
Remittances:					
Inland Money Orders		256	16,484,723	...	
Other Departmental Accounts		256	260,656	...	
Net Receipts by Civil Treasuries from:					
Post Office		256	617,192	...	
Guaranteed Railways	*Vide*	256	3,575,421	...	
Net Receipts from Civil Treasuries by:	App. A				
Telegraph		256	51,550	...	
Marine		256	209,710	...	
Military		256	13,816,919	...	
Public Works		256	477,068	...	
Remittance Account between England and India	85	240	862,388	199,565	
TOTAL			36,355,627	199,565	36,555,192
NET			...	...	**0**
Secretary of State's Bills drawn	86	242	...	15,969,034	15,969,034
Total Receipts			160,917,712	23,551,485	184,469,197
Opening Balance	87	243	14,748,821	5,402,873	20,151,694
GRAND TOTAL			175,666,533	28,954,358	204,620,891

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March 1891.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure:	3	9	61,596,086	15,568,875	77,164,961
Exchange charged as Expenditure	3	9	5,087,144	...	5,087,144
Add—Provincial Surpluses transferred to "Deposits"	3	9	169,981	...	169,981
Deduct—Provincial Deficits charged against "Deposits"	3	9	*368,608*	...	*368,608*
TOTAL			66,484,603	15,568,875	82,053,478
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	1,933,188	1,079,663	
Capital charge involved in redemption of Liabilities	72	207	...	4,692 557	
Exchange on Expenditure not charged to Revenue	3	9	352,781	...	
TOTAL			2,285,969	5,772,220	8,058,189
Permanent Debt discharged:	75	218			
Sterling Debt.					
India 5 p. c. Stock			...	1,306	
India 4 p. c. Stock			...	84,670	
India 3½ p. c. Stock (besides £93,207, cancelled) (*a*)			...	...	
Oudh and Rohilkhund Railway Debentures			...	500,000	
Rupee Debt.					
5½ p. c. Loans			206	...	
5 p. c. Loans			470	...	
4½ p. c. Loans			3,876	...	
4 p. c. Loans			10,381	...	
Stock Notes			458	...	
TOTAL			15,385	585,976	601,361
NET			...	...	0
Unfunded Debt:					
Special Loans	76	220	809	...	
Treasury Notes	77	220	2,800	...	
Deposits of Service Funds	78	220	85,674	...	
Savings Bank Deposits	79	221	2,928,776	...	
TOTAL			3,018,059	...	3,018,059
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	194	368,608	...	
Excluded Local Funds	80	222	731,118	...	
Political and Railway Funds	81	223	231,040	...	
Departmental and Judicial Deposits	82	223	15,009,541	...	
Advances	*Vide* App. A.	251	16,311,952	7,498	
Suspense Accounts		253	166,862	...	
Miscellaneous		255	59,369	11	
TOTAL			32,878,490	7,509	32,885,999
NET			...	...	0
Loans to Native States, Presidency Corporations, &c.	83	228	544,301	...	544,301
NET			...	...	**456,368**
Loans and Advances by Provincial Governments	83A	230	511,023	...	511,023
NET			...	...	**275,692**
Payments to Railway Companies on Capital Account(*b*)					
For discharge of Debentures	84	238	...	898,100	
For Expenditure	84	238	1,829,580	1,360,338	
TOTAL			1,829,580	2,258,438	4,088.018
NET			...	...	**2,654,216**
Remittances:					
Inland Money Orders		257	16,485,629	...	
Other Local Remittances		257	33,310	...	
Other Departmental Accounts		257	258,084	...	
Net Payments into Civil Treasuries by:					
Post Office		257	617,194	...	
Guaranteed Railways		257	3,572,992	...	
Net Issues from Civil Treasuries to:	*Vide* App. A				
Telegraph		257	49,473	...	
Marine		257	210,771	...	
Military		257	13,816,919	...	
Public Works		257	546,225	...	
Remittance Account between England and India	85	240	160,583	926,290	
TOTAL			35,751,180	926,290	36,677.470
NET			...	...	**122,278**
Secretary of State's Bills paid	86	242	14,471,699	...	14,471,699
Total Disbursements			157,790,289	25,119,308	182,909,597
Closing Balance	87	243	17,876,244	3,835,050	21,711,294
GRAND TOTAL			175,666,533	28,954,358	204,620,891

(*a*) £49,722 £3,708, and £30,270 aggregating £83,700 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railways Sinking Funds—the purchase-money £89,475 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £9,507 is on account of Discount Sinking Fund, and the cost of purchase £10,132 is charged in the accounts, *viz.*, £8,312 under Interest on Debt, and £1,820 under State Railways—Interest on Debt.

(*b*) This does not include advances to the East Indian, the South Indian (after date of purchase) and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section A.—Revenue.

Revenue *Rx.*58,890,234. Expenditure *Rx.*9,536,015.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	46,467,329	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,352,924	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	235,663
Assignments and Compensations.	12	Expenditure	26	...	....	1,510,092
Land Revenue . .	13A	Receipts	27	...	24,045,209	...
„ . .	13B	Expenditure	28	...	...	3,676,596
Opium . . .	14A	Receipts	30	...	7,879,182	...
„ . . .	14B	Store Account	30	...	...	...
„ . . .	14C	Expenditure	31	...	...	2,180,797
Salt . . .	15A	Receipts	31	...	8,523,368	...
„ . . .	15B	Expenditure	32	...	...	429,013
„ . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	4,068,969	130,019
Excise . . .	17	Receipts and Expenditure . . .	35	...	4,947,780	175,053
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,491,240	54,040
Customs . . .	19A	Receipts	37	...	1,743,218	...
„ . . .	19B	Expenditure	38	...	...	134,652
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,617,396	29,246
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,448,002	784,113
Registration . .	22	Receipts and Expenditure . . .	42	...	365,449	196,731
Tributes . .	23	Receipts	43	...	760,421	...
		TOTAL .		...	58,890,234	9,536,015

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1891.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (*a*)	Population. (*b*)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma	2,108,715	158,819	125,106	413,435	94,672	747,309	65,880	432,197	4,146,133	42,759	4,103,374	(*c*) 164,516	(*c*) 7,605,560	24,942	540
India, General	150,397	...	47,156	84,571	7,412	...	143,249	33,453	466,238	357,561	108,677	...	903,659	...	120
Central Provinces	676,166	...	151,936	266,229	94,275	...	46,856	121,346	1,356,808	70,375	1,286,433	86,501	10,784,287	14,872	119
Assam	452,855	...	76,765	247,732	53,656	...	22,438	32,679	886,125	9,008	877,117	45,349	5,435,243	19,341	161
Bengal	3,881,940	...	1,424,693	1,046,484	811,894	...	433,082	72,739	7,670,832	179,535	7,491,297	150,717	71,270,302	49,704	105
North-Western Provinces and Oudh.	5,744,028	...	674,029	513,508	922,791	...	229,869	163,788	8,248,013	449,454	7,798,559	107,441	46,903,102	72,585	166
Punjab	2,225,105	...	388,695	177,008	398,051	...	132,437	83,437	3,404,733	208,108	3,196,625	106,613	20,866,847	29,983	153
Madras	4,373,673	...	645,688	1,199,746	810,893	...	182,718	179,541	7,392,259	604,771	6,787,488	140,149	35,616,030	48,430	191
Bombay	4,432,330	...	534,901	999,067	297,596	...	360,867	328,822	6,953,583	1,431,353	5,522,230	124,352	18,857,044	44,408	293
	24,045,209	158,819	4,068,969	4,947,780	3,491,240	747,309	1,617,396	1,448,002	40,524,724	3,352,924	37,171,800	925,638	218,242,074	40,158	170
Salt	...	8,364,549	...	...	...	...	...	...	8,364,549	32,761	8,331,788	...	...	...	...
Customs	...	...	...	...	...	995,909	...	...	995,909	32,168	963,741	...	...	...	...
TOTAL Rx.	24,045,209	8,523,368	4,068,969	4,947,780	3,491,240	1,743,218	1,617,396	1,448,002	49,885,182	3,417,853	46,467,329	925,638	218,242,074	50,200	213
Revenue per 1,000 Square Miles.	25,977	9,208	4,396	5,345	3,772	1,883	1,748	1,564	53,893	...	50,200	...	...	...	...
Revenue per 1,000 of Population.	110·2	39·1	18·6	22·7	16	8	7·4	6·6	228·6	...	212·9	...	...	...	...

(*a*) From the latest Administration Reports received.
(*b*) From the late Census Returns.
(*c*) Includes Area (77,296 square miles) and Population (2,946,933) of Upper Burma.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25	2,835	2,165	(*a*) 27,060	3,257	25,095	19,279	10,885	25,017	54,322	169,915
Assignments and Compensations, Account No. 12, page 26.	313,138	6,395	4	4,137	28,594	21,983	15,573	112,557	1,007,711	1,510,092
Territorial and Political Pensions, Account No. 39, page 90.	41,026	26,461	15,695	1,614	124,685	87,696	38,019	84,586	86,579	506,361
Territorial and Political Pensions, paid in England	...	...	...	...	(*b*) 1,161	...	(*c*) 20,047	...	...	21,208
Allowances to District and Village Officers, Account No. 13B, page 28 (*d*)	562	35,354	...	...	...	320,496	123,584	382,611	282,741	1,145,348
TOTAL Rx.	357,561	70,375	42,759	9,008	179,535	449,454	208,108	604,771	1,431,353	3,352,924

(*a*) Includes *Rx.* 14,010 and 2,899 on account of Refunds of Customs and Salt duties respectively, in Burma, and *Rx.* 4,513 on account of Refunds in Upper Burma.
(*b*) Equivalent of £875 (Sterling) paid to the Members of the Bengal Nizamut family.
(*c*) Equivalent of £15,110 (Sterling) paid to His Highness Maharajah Duleep Singh.
(*d*) Includes Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	1,013	487	1,771	233	5,365	4,786	3,578	12,286	16,693	46,212
Stamps	415	1,116	1,693	442	13,278	9,008	3,511	8,057	8,581	46,101
Excise	491	70	143	1,409	722	1,547	1,629	348	23,834	30,193
Provincial Rates	...	19	53	7	757	239	27	2,425	730	4,257
Assessed Taxes	711	280	1,978	130	4,906	2,373	1,830	1,130	3,168	16,506
Forest	205	193	...	1,036	67	1,326	310	771	1,316	5,224
TOTAL (*a*) . Rx.	2,835	2,165	5,638	3,257	25,095	19,279	10,885	25,017	54,322	148,493
Opium	...	...	...	...	1	...	...	...	...	1
Salt	1,498	...	2,899	...	20,938	...	...	713	9,612	35,660
Customs	...	...	14,010	...	17,480	...	...	3,637	11,051	46,178
Registration	8	19	11	7	203	14	5	251	300	818
Upper Burma	...	...	4,513	...	...	...	...	...	...	4,513
TOTAL REFUNDS AND DRAWBACKS . Rx.	4,341	2,184	27,071	3,264	63,717	19,293	10,890	29,618	75,285	235,663

(*a*) For comparison with figures given in Account No. 10 A., page 24, as regards Burma, see note (*a*) to Account No. 10A., page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1891

The head formerly called "Allowances and Assignments under Treaties and Engagements" is, since 1881-82, divided into two parts, the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	Rx.	*Rx.*
INDIA, GENERAL.		
Compensation to Holkar for Kishorae Patun	2,949	
Compensation to the Khan of Khelat	3,000	
Compensation to Maharaja of Kishengurh for loss of transport duties on Rajputana Railway	2,000	
Compensations not exceeding 5,000 rupees per annum	1,407	
Salt Compensation to Jodhpur State	96,140	
,, Jeypur ,,	68,831	
,, Kishenghur ,,	2,500	
,, Gwalior ,,	31,250	
,, Bhurutpur ,,	15,050	
,, Ulwar ,,	12,500	
,, Bhawalpur ,,	8,000	
,, Dholepur ,,	6,000	
,, Meywar ,,	23,970	
,, Kotah ,,	1,917	
,, Tonk ,,	2,000	
,, Holkar ,,	6,188	
,, various Petty States	7,632	
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty	21,521	
Miscellaneous	283	
		313,138
CENTRAL PROVINCES.		
Compensation to Raghunath Rao	500	
Compensation not exceeding 5,000 rupees per annum	1,964	
Pensions in lieu of resumed Lands	574	
Malikana or Allowances to excluded Proprietors	340	
Miscellaneous	3,017	
		6,395
BURMA.		
Miscellaneous	4	
		4
ASSAM.		
Compensations	1,706	
Malikana or Allowances to excluded Proprietors	391	
Miscellaneous	2,040	
		4,137
BENGAL.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	590	
Sayer.		
Compensations for sundry duties abolished	3,047	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Pensions in lieu of resumed Lands	1,559	
Malikana or Allowances to excluded Proprietors	16,345	
Miscellaneous	143	
		28,594
NORTH-WESTERN PROVINCES AND OUDH.		
Pensions in lieu of resumed Lands	3,131	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous.		
Malikana or Allowances to excluded Proprietors	15,390	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,052	
		21,983
PUNJAB.		
Pensions in lieu of resumed Lands	12,387	
Purchase of Life Pensions	371	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	2,815	
		15,573
MADRAS.		
Salt Compensation payable under Convention with the French Government	42,427	
,, ,, to Pudukota State	3,800	
Other Salt Compensation	952	
Compensation to Travancore and Cochin States on account of Customs Revenue	14,944	
Other Compensations	534	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	25,977	
Pensions in lieu of resumed Lands, Offices and Privileges	23,226	
Miscellaneous	697	
		112,557
BOMBAY.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	89,099	
Inamdars and other Grantees	788,523	
Subsidy and Compensations to the Goa Government	63,935	
Sayer and Miscellaneous Compensations	66,125	
Commutation of fractional parts of Inams	29	
		1,007,711
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.		1,510,092

(*a*) Compensation for temple lands resumed.

(*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1891.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands less Quit-rents.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Upper Burma Receipts.	TOTAL.	Shown in Account No. 2 under	
										Principal Heads of Revenue against Land Revenue.	Irrigation against Portion of Land Revenue due to Irrigation (*see* page 128).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	97,790	94	...	1,465	1,403	...	49,645	...	150,397	150,397	...
Central Provinces	671,287	...	...	...	...	...	4,879	...	676,166	676,166	...
Burma	912,947	...	...	...	362,918	...	186,852	615,998	2,108,715	2,108,715	....
Assam	417,183	...	...	180	...	...	35,492	...	452,855	452,855	...
Bengal	3,803,150	676	7,473	2,632	1,782	38,357	27,870	...	3,881,940	3,881,940	...
North-Western Provinces and Oudh	5,807,804	1,384	...	...	...	...	45,537	...	5,854,725	5,744,028	110,697
Punjab	2,167,292	1,168	19,112	378	...	...	83,577	...	2,271,527	2,225,105	46,422
Madras	4,732,772	195	...	1,477	...	...	116,835	...	4,851,279	4,373,673	477,606
Bombay	3,582,709	...	894,704	...	...	...	29,188	...	4,506,601	4,432,330	(*a*) 74,271
TOTAL LAND REVENUE RECEIPTS Rx.	22,222 934.	3,517	921,289	6,132	366,103	38,357	579,875	615,998	24,754,205	24,045,209	708,996

(*a*) Total collection at page 128 . Rx. 83,946
Less collection charges . „ 9,675
74,271

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners	1,139	16,019	17,902	9,506	48,949	52,343	33,632	45,091	28,421	253.002
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c.	1,595	11,858	26,571	12,522	83,499	35,496	31,292	100,048	59,527	362 408
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, &c.	3,861	13,585	305	2,834	1,961	99,068	34,804	1,818	...	158,236
Payments to Officers of other Provinces	...	...	...	...	...	...	...	216	150	366
Office Establishment	5,024	4,915	17,987	6,639	59,406	63,423	25,039	43,772	55,075	281,280
District Establishments, including Tehsildars' and Sub-divisional Establishments	11,116	55,292	4,114	13,197	32,365	381,291	41,240	99,285	86,706	724,606
Temporary Establishments	11	77	56	524	1,196	4,075	2,833	1,198	2,457	12,427
Travelling Allowances, Purchase and Carriage of Tents	542	1,708	4,861	2,035	10,413	12,390	9,521	21,428	27,078	89,976
Service of Processes against Defaulters	...	...	1,551	3,781	19,661	3,019	..	2,508	916	31,436
Law Charges	28	...	30	122	1,462	212	...	993	333	3,180
Service Postage and Telegrams	623	1,123	982	721	4,161	5,842	7,133	17,896	11,651	50,132
Rents, Rates, and Taxes	20	52	61	74	3,496	183	197	1,643	263	5,989
Petty Construction and Repairs	...	1	49	13	1,291	75	...	6,133	2,681	10,243
Other Contingent Charges	1,585	5,260	2,989	1,865	17,025	18,320	6,301	19,030	12,070	84,445
TOTAL, DISTRICT ADMINISTRATION	25,544	109,890	77,458	53,833	284,885	675,737	191,992	361,059	287,328	2,067,726
SURVEY AND SETTLEMENT:										
Land Settlement Charges:										
Salaries of Officers	...	11,990	1,276	1,037	3,076	10,302	15,437	12,047	360	55,525
Office Establishment	...	3,952	421	...	556	5,274	6,489	6,359	403	23,454
Field Establishment (partly temporary)	...	14,781	2,742	1,652	2,204	7,416	25,917	10,467	47	65,226
Travelling Allowances	....	1,772	282	360	664	1,647	2,498	1,420	71	8,714
Service Postage and Telegrams	...	250	9	35	48	117	589	166	1	1,215
Rents, Rates, and Taxes	...	215	66	...	62	315	428	352	32	1,470
Other Contingent Charges	...	10,058	395	763	1,589	4,414	3,145	590	...	20,954
Revenue Survey:										
Portion of the Charge of the Survey of India transferred from Account No. 38B:										
Controlling Staff	5,201	...	...	...	...	...	...	...	...	5,201
Correspondence and Drawing	5,298	...	...	...	...	...	...	...	...	5,298
Charges of Survey Parties	...	...	19,258	9,498	33,314	6,303	3,300	...	...	71,673
Cadastral Maps	...	...	1,330	937	...	3,916	...	...	...	6,183
Extra, Departmental Mapping	...	70	28	...	4	373	156	...	...	631

Local Survey Charges:										
Controlling Staff	...	...	...	...	...	...	...	10,220	4,298	14,518
Salaries of Officers	1,226	...	929	...	50	...	112	9,599	30,524	42,440
Establishment	1,071	...	4,329	...	45	...	800	33,450	11,307	51,002
Field Establishment	1,827	...	...	...	...	...	...	...	20,249	22,076
Travelling Allowances	265	...	611	...	...	...	37	2,202	7,940	11,055
Service Postage and Telegrams	17	...	13	...	...	...	5	227	1,128	1,390
Other Contingent Charges	1,020	...	2,256	...	55	...	820	3,298	8,235	15,684
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	606	606
TOTAL, SURVEY AND SETTLEMENT	15,925	43,038	33,945	14,282	41,667	40,077	59,733	90,397	85,201	424,315
LAND RECORDS AND AGRICULTURE:										
Salaries of Director and Assistants, &c.	...	2,775	5,243	1,512	4,216	2,528	2,143	593	2,800	21,810
Office Establishment (partly temporary)	...	815	6,855	217	2,476	3,462	566	3,566	2,781	20,738
Travelling Allowances	...	428	862	261	777	439	306	162	485	3,720
Service Postage and Telegrams	...	231	136	51	143	254	223	215	161	1,414
Other Contingent Charges	...	353	741	78	396	467	325	187	548	3,095
TOTAL, LAND RECORDS AND AGRICULTURE	...	4,602	13,837	2,119	8,008	7,150	3,563	4,723	6,775	50,777
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	2	...	230	28,536	(*b*) 15,730	...	...	...	44,498
Management of Grazing Lands	...	...	...	...	...	...	1,546	...	...	1,546
Commission on Land Revenue Collections, &c.	1,661	...	55,897	22,689	...	509	...	...	2	80,758
Commission on Capitation Tax	...	...	28,184	...	...	...	...	...	...	28,184
Commission on Fishery Collections	...	...	1,104	...	...	...	...	834	194	2,132
Charges on account of Encumbered Estates	...	...	...	...	...	456	..	...	...	456
Inam Commissioner, Madras	...	...	...	...	...	...	...	904	...	904
Allowances to District and Village Officers	...	...	...	...	...	9,811	123,584	382,611	282,741	798,747
Expenditure against Quetta Assigned Revenues	15,750	...	...	...	...	...	...	...	...	15,750
Expenditure against Khelat Land Revenue	140	...	...	...	...	...	...	...	...	140
Expenditure against Bori Valley Revenues	779	...	...	...	...	...	...	...	...	779
Expenditure against Khetran Land Revenue	698	...	..	...	...	...	...	...	...	698
Expenditure against Zhob Valley Revenue	1,263	...	...	...	...	...	...	...	...	1,263
TOTAL, DIRECT CHARGES OF COLLECTION	20,291	2	85,185	22,919	28,536	26,506	125,130	384,349	282,937	975,855
UPPER BURMA CHARGES	...	...	(*c*) 157,463	...	...	...	...	...	...	157,463
TOTAL CHARGES IN INDIA . Rx.	61,760	157,582	367,888	93,153	363,096	749,470	380,418	840,528	662,241	3,676,136

	£	
CHARGES IN ENGLAND:		
Law charges in connection with Appeals from India, a portion of which is recoverable in India	346	
Stores for India: for use in the Revenue Survey	1	
		347
EXCHANGE ON CHARGES IN ENGLAND	Rx.	113
TOTAL CHARGES AGAINST "LAND REVENUE"	Rx.	3,676,596

(*a*) The remaining part is charged under "Law and Justice."

(*b*) Includes Rx. 985 on account of Revenue Surveys charged here by deduction from expenditure under Survey of India. *Vide* Account No. 38 B.
(*c*) Includes Rx. 26,153 on account of ditto ditto ditto.

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1891.

	Rx.	*Rx.*	*Rx.*
BENGAL OPIUM.			
BENGAL.			
Proceeds of 57,000 Chests sold by auction in Calcutta for export, being at the average rate of ₹1,037-5-6⅞ per Chest . .	5,912,886		
		5,912,886	
Miscellaneous Receipts of Opium Department		1,434	
Value of 7,882½ Maunds of opium, at the rate of ₹7-4 per Seer, amounting to Rx. 228,592 issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations :—	*Rx.*		
Bengal	56,779	56,779	
		5,971,099	
India, General	270		
Central Provinces	22,020		
Burma, Lower	41,852		
„ Upper	1,365	153,995	
Assam	37,942		
North-Western Provinces and Oudh	47,674		
Punjab	2,872		
	(*a*) 210,774		
TOTAL, BENGAL OPIUM . Rx.			6,125,094
BOMBAY.	*Rx.*		
Duty realised on 6,718 Chests of Malwa Opium, at ₹650 per Chest .	436,670	1,749,330	
Do. 21,823½ do. do. 600 do. .	1,309,410		
Do. 50 do. Ahmedabad 650 do. .	3,250		
Confiscations and Miscellaneous Receipts		4,758	
TOTAL, BOMBAY OPIUM . Rx.			1,754,088
TOTAL, OPIUM REVENUE . Rx.			7,879,182

(*a*) The difference between the Sale Proceeds (Rx. 210,774) and the Value of Excise Opium issued (Rx. 228,592) represents the value of the unsold Opium by which the Stock remaining in the hands of Collectors at the end of the Year was increased.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1890 . .	57,260	97,521	367	550½
In Store at Factories on above date . . .	16,500	28,101	464	696
	73,760	125,622	831	1,246½
Produce of Season 1889-90	44,760	76,232	7,063	10,594½
TOTAL .	118,520	201,854	7,894	11,841
Sold by Auction from 1st April 1890 to 31st March 1891	57,000	97,078	...	...
Issued to Excise Department	27	46	5,255	7,882½
Issued to Medical Department	...	...	4	6
TOTAL EXPENDED .	57,027	97,124	5,259	7,888½
Balance in Store in Calcutta on 31st March 1891 .	52,493	89,402	2,122	3,183
Balance in Factories „ „ „ .	9,000	15,328	513	769½
BALANCE IN STORE ON 31st MARCH 1891 .	61,493	104,730	2,635	3,952½

No. 14 C.—ACCOUNT of CHARGES in connection with OPIUM.

		Rx.	*Rx.*
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency			50,892
Establishment and Contingent Charges of Benares Agency			72,889
Charges in Calcutta			2,771
	Rx.		
Cultivation and Manufacturing Charges for Opium of Season 1888-89 and previous years	1,473,292		
Cultivation and Manufacturing Charges for Opium of Season 1889-90	576,772		
			2,050,064
TOTAL, BENGAL . Rx.			2,176,616
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES.			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore			1,228
TOTAL CHARGES . Rx.			2,177,844
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies	£		390
EXCHANGE ON CHARGES IN ENGLAND	Rx.		127
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			2,178,361
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Establishment			1,079
Contingent Charges			1,357
TOTAL, BOMBAY . Rx.			(a) 2,436
TOTAL CHARGES UNDER OPIUM . Rx.			2,180,797

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15 A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1891.

	Sales of Government Salt.	Excise Duty on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Frontier duty on Salt imported by Land.	Miscellaneous Receipts.	Upper Burma.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	141,442	1,772,091	...	...	...	16,969	...	1,930,502
Burma	...	17,251	140,648	...	...	...	920	158,819
Bengal	...	...	1,605,635	701,031	...	12,822	...	2,319,488
Madras	218,956	1,711,402	415	...	1	21,009	...	1,951,783
Bombay	45,883	2,109,397	613	739	3	6,141	...	2,162,776
TOTAL, SALT REVENUE Rx.	406,281	5,610,141	1,747,311	701,770	4	56,941	920	8,523,368

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, for the Year ended 31st March 1891.

	Rx.	*Rx.*	*Rx.*
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.			
Salary of Commissioner	2,934		
Salaries of Deputy and Assistant Commissioners, &c.	8,107		
Office Establishment	5,429		
Travelling Allowances	4,051		
Purchase and Repair of Tents	549		
Commission on Salt Tax Collections	2,601		
Rewards	404		
Compensations to Frontier Chiefs and others	109		
Removal of Salt purchased by traders	5,114		
Conveyance of Tents and Records	711		
House and Office-Rent	412		
Petty Construction and Repairs	2,699		
Service Postage Stamps	573		
Miscellaneous Contingencies	2,493		
Manufacture and Excavation of Salt:		36,186	
Sambhar	21,489		
Didwana	684		
Pachbudra	2,767		
Phalodi	362		
Punjab Mines	7,265		
		32,567	
PREVENTIVE ESTABLISHMENT		47,704	
			116,457
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Commission on Salt Tax Collections:			
Lower Burma		660	
Upper Burma		78	
			738
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		729	
Rewards		462	
Petty Construction and Repairs		60	
Rents, Rates, and Taxes		1,432	
Miscellaneous Contingencies		4,143	
			6,826
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	3,797		
Salary of Secretary to Commissioner	1,517		
Salaries of Deputy and Assistant Commissioners	12,155		
Inspectors and Assistant and Sub-Inspectors	49,616		
Office Establishment	67,210		
Travelling Allowances	8,362		
Purchase, Repair, and Carriage of Tents	1,822		
Rewards	8,233		
Cost, Freight, &c., of Spirits	923		
Conveying Salt to French Government and Fish-curing Yards	2,536		
Freight and other Charges for export and import of Salt	3,162		
Petty Construction and Repairs	15,375		
Service Postage Stamps	1,965		
Rents, Rates, and Taxes	375		
Miscellaneous Contingencies	7,906		
		184,954	
Deduct—Amount chargeable to Excise		*47,054*	
		137,900	
SALT PURCHASE AND FREIGHT		31,479	
			169,379
Carried forward			293,400

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Manufacturing Charges and Cost of Salt, for the Year ended 31st March 1891 —*continued.*

						Rx.	*Rx.*
					Brought forward . .		293,400
	BOMBAY.						
	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	TOTAL.		
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Salaries of Collector, Deputy and Assistant Collectors, &c. . .	4,226	1,762	1,929	1,020	8,937		
Superintendent and Petty Officers .	300	2,128	4,564	891	7,883		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,142	5,767	30,428	1,876	42,213		
Account Office	2,188	...	...	...	2,188		
Preventive Establishment . .	165	...	1,700	3,600	5,465		
Commission on Salt Tax Collections	...	1,067	...	...	1,067		
Rewards	...	77	229	11	317		
Travelling Allowances . . .	521	478	892	322	2,213		
Service Postage Stamps . .	130	37	120	44	331		
Rents, Rates, and Taxes . .	7	33	10	24	74		
Conveyance of tents and Records .	77	...	40	9	126		
Petty Construction and Repairs .	58	51	1,714	134	1,957		
Office Expenses and Miscellaneous Contingent Charges . .	763	492	4,191	128	5,574		
	12,577	11,892	45,817	8,059	78,345		
Administration of Salt Revenue in Portuguese India . . .					10,740		
						89,085	
SALT PURCHASE AND FREIGHT						29,516	
PREVENTIVE ESTABLISHMENT						16,524	
							135,125
					TOTAL CHARGES IN INDIA . Rx.		428,525
CHARGES IN ENGLAND: Stores for India: for the Salt Department, Madras, &c.						£	368
EXCHANGE ON CHARGES IN ENGLAND						Rx.	120
					TOTAL CHARGES UNDER SALT . Rx.		429,013

No. 15C.—ACCOUNT of SALT STORE for the Year ended 31st March 1891.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1890	53,95,348*a*	5,38,730	13,58,554	21,90,486
Manufactured, excavated, or purchased during the Year .	60,80,485	26,36,430½	16,54,829	28,93,868
	1,14,75,833	31,75,160½	30,13,383	50,84,354
Removed by Purchasers during the Year. . . .	43,06,646	23,86,108½	10,21,977	27,66,742
Wastage, &c., written off	2,20,729	...	43,350	2,77,072
	45,27,375	23,86,108½	10,65,327	30,43,814
Balance in Store on 31st March 1891	69,48,458	7,89,052	19,48,056	20,40,540

(*a*) Excess of 1 over last year's closing balance, due to fraction of a *Md.* having been reckoned as one *Md.* in this year's account.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	24,180	107,227	61,799	54,706	1,018,873	505,212	254,086	393,504	296,003	2,715,590
Sale of Commercial and other Stamps	22,482	44,240	38,971	21,758	395,308	166,829	130,540	243,525	187,447	1,251,100
Fines and Penalties	313	347	571	233	2,632	1,401	854	4,171	1,339	11,861
Miscellaneous	181	122	616	68	7,880	587	3,215	4,488	50,112	67,269
Upper Burma Revenue	...	...	23,149	...	...	...	...	...	...	23,149
TOTAL, STAMP REVENUE . Rx.	47,156	151,936	125,106	76,765	1,424,693	674,029	388,695	645,688	534,901	4,068,969
Deduct,—Refunds	*415*	*1,116*	*1,693*	*442*	*13,278*	*9,008*	*3,511*	*8,057*	*8,581*	*46,101*
NET REVENUE from STAMPS . Rx.	46,741	150,820	123,413	76,323	1,411,415	665,021	385,184	637,631	526,320	4,022,868
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	139	1,775	648	...	348	1,534	4,444
Establishment of Superintendent or other Officers	...	...	...	85	3,161	394	...	1,023	2,689	7,352
Contingent Expenses, Packing Charges, &c.	...	...	...	49	1,454	95	...	517	750	2,865
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	24	...	186	...	122	1,184	29	281	985	2,811
Commission to Vendors	...	...	438	14	...	220	...	...	185	857
Discount on sale of Court Fee Stamps	352	7	402	843	11,501	...	3,811	4,026	3,590	24,532
Discount on sale of General Stamps	1,014	1,383	937	639	8,693	4,052	5,055	9,916	5,385	37,074
Contingencies and Miscellaneous	109	377	23	18	620	782	1,730	264	440	4,363
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—48,381*	2,513	840	1,625	21,202	10,221	6,011	...	5,763	...
Do. do. do. Upper Burma	...	...	206							
Upper Burma Charges	...	...	322	...	...	...	...	...	...	322
TOTAL CHARGES in INDIA . Rx.	*—46,882*	4,280	3,354	3,412	48,528	17,596	16,636	16,375	21,321	84,620
				Rx. 46,924 (*a*)						
CHARGES IN ENGLAND:										
Stores for India				£25,499 (*b*)				5,339	3,380	34,218
EXCHANGE ON CHARGES IN ENGLAND									Rx.	11,181
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.										130,019

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License Fees and Farmers' Rents	10,517	46,148	147,486	37,551	575,540	181,799	56,206	1,125,264	159,970	2,340,481
Distillery Fees	8,578	108,675	1,708	...	5,751	95	185	...	39,414	164,406
Still-head Duty	52,971	16,069	20,908	991	171,176	177,979	56,623	...	639,746	1,136,463
Duties levied on Drugs	(*a*) 9,259	(*a*) 56,342	61,099	28,717	133,159	93,941	17,950	16,383	41,073	451,923
TOTAL	81,325	221,234	231,201	67,259	885,626	453,814	130,964	1,141,647	880,203	4,093,273
Duty on Opium consumed in India	2,716	43,154	139,754	180,401	160,008	57,537	42,124	55,485	111,383	792,562
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	3,689	...	...	3,689
Fines, Confiscations, and Miscellaneous	530	1,841	134	72	850	2,157	231	2,614	7,481	15,910
Upper Burma Revenue	...	...	42,346	...	...	...	...	...	...	42,346
TOTAL, EXCISE REVENUE . Rx.	84,571	266,229	413,435	247,732	1,046,484	513,508	177,008	1,199,746	999,067	4,947,780
CHARGES.										
Salaries and Establishments	894	3,700	1,883	347	44,614	4,611	4,977	35,072	24,962	121,060
Contingent Expenses	22	1,483	715	529	14,320	752	484	11,921	9,012	39,238
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	6,571	...	...	...	6,571
Rents, Rates, and Taxes	...	76	2	...	1,058	...	8	84	111	1,339
Petty Construction and Repairs	...	228	...	...	5,197	...	...	26	477	5,928
Upper Burma Charges	...	...	845	...	...	...	...	...	...	845
TOTAL CHARGES in INDIA . Rx.	916	5,487	3,445	876	65,189	11,934	5,469	47,103	34,562	174,981
CHARGES IN ENGLAND:										
Stores for India: Hydrometers, &c.									£	54
EXCHANGE ON CHARGES IN ENGLAND									Rx.	18
								TOTAL, EXCISE CHARGES . Rx.		175,053

(*a*) Includes Rx. 56 and 10,356 respectively on account of Duty on Ganja.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1891.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	*Rx.* 2,067	*Rx.* 30,130	*Rx.* 94,670	*Rx.* 53,656	*Rx.* (*a*)379,303	*Rx.* (*d*)447,752	*Rx.* 215,844	*Rx.* 482,390	*Rx.* 259,752	*Rx.* 1,965,564
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	255	...	...	389,346	(*d*)32,729	...	...	...	422,330
Cess on Lands for Famine Assurance, Canals and Railways	...	14,364	...	...	...	(*d*)167,368	54,069	...	...	235,801
Cess on Lands for District Post	...	3,610	...	...	36,103	3,637	...	...	...	43,350
Cess on Lands for Village Service and Patwaries .	3,257	43,103	...	...	...	235,528	126,058	322,683	37,844	768,473
Assessment on Wards' Estates for Establishment Charges	...	2,813	...	...	7,142	...	1,466	...	...	11,421
Miscellaneous	(*b*) 2,088	...	2	...	...	(*c*)35,777	614	5,820	...	44,301
TOTAL RECEIPTS under PROVINCIAL RATES .	7,412	94,275	94,672	53,656	811,894	922,791	398,051	810,893	297,596	3,491,240
Deduct,—Refunds .	...	*19*	*53*	*7*	*757*	*239*	*27*	*2,425*	*730*	*4,257*
NET RECEIPTS under PROVINCIAL RATES . Rx.	7,412	94,256	94,619	53,649	811,137	922,552	398,024	808,468	296,866	3,486,983
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES . .	...	...	4,441	310	42,522	666	895	...	5,206	54,040

(*a*) Roads and Public Works only.
(*b*) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 1,560
Educational "Plough Tax" in Coorg . . . . . Rx. 528
(*c*) Chowkidari (Village Police) Cess in Oudh.
(*d*) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh:

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	410,591	...	44,369	454,960
Ditto Oudh	32,581	...	32,580	65,161
"Famine Assurance Rate," North-Western Provinces	...	...	90,419	90,419
"1 per cent. Road Cess," North-Western Provinces . . .	4,580	...	...	4,580
"Original Rates," Oudh	...	36,366	...	36,366
Deduct,—Amount credited as Cess for District Post . . .	...	*—3,637*	...	*—3,637*
TOTAL . Rx.	447,752	32,729	167,368	647,849

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1891.

ARTICLES usually contributing not less than 1,000 Rx. annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS NAD DRAWBACKS.					NET PRODUCE.				
	Burma.	Bengal.	Madras.	Bombay.	Total Gross Receipts.	Burma.	Bengal.	Madras.	Bombay	Total Refunds and Drawbacks.	Burma.	Bengal.	Madras.	Bombay.	Total Net Produce.
IMPORTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Arms, Ammunition, Military Stores	1,249	14,095	5,703	7,006	28,053	548	8,972	3,359	1,204	14,083	701	5,123	2,344	5,802	13,970
Drugs and Medicines	5	237	9	75	326	...	...	...	...	...	5	237	9	75	326
Oil, Mineral, Petroleum	6,960	91,783	9,664	56,633	165,040	7	756	5	841	1,609	6,953	91,027	9,659	55,792	163,431
Liquors :															
Ale, Beer, and Porter	3,093	4,590	3,288	6,353	17,324	232	14	1	1	248	2,861	4,576	3,287	6,352	17,076
Spirits	84,393	139,720	97,423	211,851	533,387	35	594	54	3,262	3,945	84,358	139,126	97,369	208,589	529,442
Wines and Liqueurs	3,741	17,150	7,292	22,007	50,190	2	109	26	159	296	3,739	17,041	7,266	21,848	49,894
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	118	118	...	...	...	(*a*) 5,253	5,253	...	...	...	*—5,135*	*—5,135*
TOTAL, IMPORTS . Rx.	99,441	267,575	123,379	304,043	794,438	824	10,445	3,445	10,720	25,434	98,617	257,130	119,934	293,323	769,004
EXPORTS.															
Grain and Pulse :															
Paddy	1,723	1,106	10,141	898	13,868	99	35	143	...	277	1,624	1,071	9,998	898	13,591
Rice	643,980	207,799	30,738	28,453	910,970	12,920	6,988	31	178	20,117	631,060	200,811	30,707	28,275	890,853
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	...	...	(*b*) 167	(*b*) 12	(*b*) 18	(*b*) 153	350	*—167*	*—12*	*—18*	*—153*	*—350*
TOTAL, EXPORTS . Rx.	645,703	208,905	40,879	29,351	924,838	13,186	7,035	192	331	20,744	632,517	201,870	40,687	29,020	904,094
TOTAL, SEA CUSTOMS . Rx.	745,144	476,480	164,258	333,394	1,719,276	14,010	17,480	3,637	11,051	46,178	731,134	459,000	160,621	322,343	1,673,098

(*a*) Represents amount paid to the Government of Portuguese India on account of the share of Custom Receipts for the 9th Treaty year *plus* Rx. 2 Refunds of Miscellaneous Receipts. (*b*) Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts).	LAND CUSTOMS.			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Miscellaneous Receipts.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Burma	745,144	...	...	...	2,165	747,309
Bengal	476,480	...	...	...	5,797	482,277
Madras	164,258	(*c*) 6,207	14	6,221	3,360	173,839
Bombay	333,394	...	...	...	6,399	339,793
TOTAL . Rx.	1,719,276	6,207	14	6,221	17,721	1,743,218

(*c*) Includes Rx. 1,366 on account of Import Duty.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1891.

	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, and Bombay:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner	...	...	...	3,711	3,711
Establishment and Contingencies of ditto	...	...	...	4,109	4,109
Collectors, Deputy, and Assistant	2,871	4,169	2,816	3,588	13,444
Office Establishment	2,865	7,944	2,182	3,025	16,016
Preventive Establishment	3,798	27,459	81	12,528	43,866
Appraising Establishment	509	3,474	136	2,981	7,100
Wharf Establishment	...	3,373	...	...	3,373
Contingent Charges	377	3,371	707	1,354	5,809
TOTAL, PRINCIPAL PORTS	10,420	49,790	5,922	31,296	97,428
Charges at other Ports, vide *details below*	6,275	4,421	9,722	16,806	37,224
TOTAL, CUSTOMS CHARGES . Rx.	16,695	54,211	15,644	48,102	134,652

DETAIL OF OTHER PORTS:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
BURMA:				
Akyab	240	1,718	45	2,003
Bassein	254	1,014	15	1,283
Kyouk-Phyoo	...	30	1	31
Mergui	...	407	6	413
Moulmein	240	1,932	68	2,240
Sandoway	...	28	1	29
Tavoy	...	254	22	276
	734	5,383	158	6,275
BENGAL:				
Balasore	...	431	32	463
Chittagong	1,234	1,607	163	3,004
Cuttack	332	407	6	745
Dacca	...	59	7	66
Pooree	...	132	11	143
	1,566	2,636	219	4,421
MADRAS:				
Ganjam	...	583	78	661
Godavery	...	830	178	1,008
Kistna	...	296	111	407
Madura	...	365	112	477
Malabar	...	2,088	446	2,534
Nellore	...	279	17	296
South Arcot	...	686	158	844
South Canara	...	1,241	170	1,411
Tanjore	...	900	313	1,213
Tinnevelly	...	278	111	389
Vizagapatam	...	400	82	482
	...	7,946	1,776	9,722
BOMBAY:				
Gujarat Division	960	3,171	881	5,012
Konkan Division	2,515	3,295	1,825	7,635
Sind Division	1,140	2,640	379	4,159
	4,615	9,106	3,085	16,806
TOTAL, OTHER PORTS . Rx.	6,915	25 071	5,238	37,224

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL DEPARTMENT:										
Income Tax:										
Ordinary Collections	10 903	30,006	39,815	17,586	373.315	190,100	98,379	127,405	286,131	1,173,640
Deductions by Government from Salaries and Pensions	27,051	7,043	11,461	3,793	45,308	27,772	18,733	28,923	31,228	201,312
Deductions from Interest on Government Securities	57,814	172	339	21	1,625	5,048	1,511	7,469	15,592	89,591
Penalties	...	176	19	65	2,522	156	119	461	127	3,645
Recoveries from Surplus Profits of Railway Companies	2,754	...	...	...	...	...	...	...	12,607	15,361
Other items	...	...	...	...	1,118	...	38	4	99	1,259
License Tax	...	7,955	...	...	...	..	...	...	...	7,955
Upper Burma Receipts	...	...	7,792	...	...	...	...	...	...	7,792
TOTAL CIVIL DEPARTMENT	98,522	45,352	59,426	21,465	423,888	223,076	118,780	164,262	345,784	1,500,555
OTHER DEPARTMENTS:										
Income Tax:										
Deductions from Salaries and Pensions:—										
In Military Department	28,212	...	...	...	...	...	...	12,615	10,694	51,521
„ Public Works „	6,346	1,239	5,852	801	7,273	5,914	12,963	5,238	3,481	49,107
„ Post Office „	401	265	602	172	1,921	879	694	603	908	6,445
„ Telegraph „	7,629	...	...	...	...	...		...	...	7,629
„ Marine „	2,139	...	...	...	...	...		...	...	2,139
TOTAL OTHER DEPARTMENTS	44,727	1,504	6,454	973	9,194	6,793	13,657	18,456	15,083	116,841
TOTAL ASSESSED TAXES	143,249	46,856	65,880	22,438	433,082	229,869	132,437	182,718	360,867	1,617,396
Deduct,—Refunds	*711*	*280*	*1,978*	*130*	*4,906*	*2,373*	*1,830*	*1,130*	*3,168*	*16,506*
NET REVENUE from ASSESSED TAXES	142,538	46,576	63,902	22,308	428,176	227,496	130,607	181,588	357,699	1,600,890
CHARGES.										
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	29	184	1,337	93	17,598	1,859	1,121	1,620	5,405	29,246

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	19,281	4,401	160,258	385	1,586	49,083	21,347	16,066	76,472	348,879
Firewood and Charcoal	459	200	...	19	5,875	13,584	29,519	15,814	75,706	141,176
Bamboos	30	212	...	...	400	253	1,258	488	2	2,643
Sandal Wood	5,288	...	...	...	...	...	...	2,815	1,612	9,715
Grass and other Minor Produce	50	3,987	...	4	127	2,395	294	6,592	15,794	29,243
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	2,532	14,703	64,563	20,208	30,764	52,748	2,289	29,555	65,829	283,191
Firewood and Charcoal	856	9,331	2,115	248	15,993	3,800	4,107	27,250	15,317	79,017
Bamboos	452	11,747	554	553	4,426	11,844	6	16,653	9,360	55,595
Grazing and Fodder Grass	977	56,414	25	284	1,142	10,460	20,163	15,002	49,167	153,634
Other Minor Produce	2,186	(a) 17,117	7,456	5,562	8,862	12,859	748	43,969	8,922	107,681
Confiscated Drift and Waif Wood	1	519	10,976	242	1,679	3,550	1,009	1,018	1,016	20,010
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	18,554	504	...	1,411	...	...	2,848	23,317
Revenue from shared and private Forests	801	722	...	717	...	...	273	5	467	2,985
Miscellaneous:										
Fines and forfeitures	113	72	1,455	171	2	91	301	459	871	3,535
Refunds	150	45	66	104	247	59	9	...	51	731
Other Sources	277	1,876	1,745	3,678	1,636	1,651	2,114	3,855	5,388	22,220
Upper Burma Receipts	...	...	164,430	...	...	...	...	...	...	164,430
TOTAL RECEIPTS IN INDIA . Rx.	33,453	121,346	432,197	32,679	72,739	163,788	83,437	179,541	328,822	1,448,002
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	2,760	...	...	...	...	...	...	...	...	2,760
Establishment and Contingencies	2,981	...	...	...	...	...	...	...	...	2,981
TOTAL, GENERAL DIRECTION . Rx.	5,741	...	...	...	...	...	...	...	...	5,741
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Government Agency	9,786	2,039	52,033	805	5,072	33,390	23,819	18,299	70,165	215,408
Timber and other Produce removed from the Forests by Consumers or Purchasers	127	9,717	1,053	1,334	4,121	3,864	157	7,784	3,831	31,988
Confiscated Drift and Waif Wood	...	2	4,391	22	464	1,089	667	326	17	6,978
Revenue from Forests not managed by Government	...	...	669	58	...	138	...	...	17	882

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	25	...	...	...	1,169	3,715	1,665	3,017	9,591
Live Stock, Stores, Tools and Plant	2,591	976	2,631	2,215	1,324	2,831	1,182	2,727	336	16,813
Communications and Buildings	2,047	1,118	1,729	1,172	2,166	8,782	1,432	6,894	1,042	26,382
Demarcation, improvement, and extension of Forests	2,765	(b) 17,127	(b) 14,691	7,480	(b) 4,193	(b) 7,411	4,943	(b) 26,623	(b) 21,505	106,738
Miscellaneous	414	276	499	367	896	736	38	657	1,149	5,032
TOTAL, CONSERVANCY AND WORKS . Rx.	17,730	31,280	77,696	13,453	18,236	59,410	35,953	64,975	101,079	419,812
B.—ESTABLISHMENTS.										
I.—*Salaries.*										
Pay of Conservators	...	2,777	2,547	1,781	1,821	5,170	1,762	3,316	4,812	23,986
Pay of Superior Officers	5,548	13,399	11,449	5,219	8,999	10,112	10,848	18,700	17,846	102,120
Subordinate Forest and Depôt Establishments	2,963	17,531	6,086	2,812	6,105	7,592	8,181	16,178	39,668	107,116
Office Establishments	839	3,833	4,542	1,408	1,824	3,004	2,514	8,120	6,575	32,659
Deputation and Special Allowances	564	78	1,374	207	291	212	54	174	68	3,022
	9,914	37,618	25,998	11,427	19,040	26,090	23,359	46,488	68,969	268,903
II.—*Travelling Allowances.*										
Conservators	...	172	386	200	317	446	223	588	715	3,047
Superior Officers	834	1,665	2,553	1,158	1,922	1,650	1,991	3,337	4,758	19,868
Subordinate Forest and Depôt Establishments	252	331	942	503	730	938	896	4,694	2,431	11,717
Office Establishments	56	192	243	58	176	432	399	1,195	2,197	4,948
	1,142	2,360	4,124	1,919	3,145	3,466	3,509	9,814	10,101	39,580
III.—*Contingencies.*										
Stationery	17	13	2	3	1	54	103	8	593	794
Carriage of Tents and Records	135	689	40	9	76	486	332	420	643	2,830
Rents, Rates, and Taxes	209	174	365	91	299	162	514	235	519	2,568
Pay of Police Guards	...	...	...	...	...	107	...	...	...	107
Official Postage	114	488	131	169	248	219	354	976	1,137	3,836
Sundries	426	740	292	278	288	600	871	1,005	2,632	7,132
	901	2,104	830	550	912	1,628	2,174	2,644	5,524	17,267
TOTAL, ESTABLISHMENTS . Rx.	11,957	42,082	30,952	13,896	23,097	31,184	29,042	58,946	84,594	325,750
Upper Burma Charges	...	...	30,146	...	...	...	...	...	...	30,146
TOTAL, EXPENDITURE IN INDIA . Rx.	35,428	73,362	138,794	27,349	41,333	90,594	64,995	123,921	185,673	781,449
CHARGES IN ENGLAND: Expenses attending the examination of Candidates for the Indian Forest Department, passages to India on appointment, &c. . . . . £										2,008
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.										656
TOTAL, FOREST EXPENDITURE . Rx.										784,113

a) Includes Commutation Fees Rx. 6,161.

(*b*) Include Rx. 8,610, Rx. 5,036, Rx. 972, Rx. 30, Rx. 6,419, and Rx. 287 on account of Revenue Surveys charged to Central Provinces, Burma, Bengal, North-Western Provinces and Oudh, Madras, and Bombay, respectively, by deduction of these amounts aggregating Rx. 21,354 from Expenditure under Survey of India. *Vide* Account No. 38B., page 87.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.										
Fees for Registering Documents	1,698	6,264	3,336	4,275	118,527	26,155	17,458	99,660	48,253	325,626
Fees for Copies of Registered Documents	163	2,594	88	37	2,138	9,426	4,518	2,669	825	22,458
Miscellaneous	89	1,354	145	11	3,243	3,987	1,295	6,070	713	16,907
Upper Burma Receipts	...	...	458	...	...	...	...	...	...	458
TOTAL, REGISTRATION RECEIPTS . Rx.	1,950	10,212	4,027	4,323	123,908	39,568	23,271	108,399	49,791	365,449
Deduct,—Refunds	*8*	*19*	*11*	*7*	*203*	*14*	*5*	*251*	*300*	*818*
NET RECEIPTS under REGISTRATION . Rx.	1,942	10,193	4,016	4,316	123,705	39,554	23,266	108,148	49,491	364,631
CHARGES.										
Superintendence	...	1,325	...	198	5,399	1,406	...	3,324	3,636	15,288
District Charges	469	2,943	1,967	2,251	57,575	18,970	7,107	64,372	25,547	181,201
Upper Burma Charges	...	...	242	...	...	...	...	...	...	242
TOTAL CHARGES under REGISTRATION . Rx.	469	4,268	2,209	2,449	62,974	20,376	7,107	67,696	29,183	196,731

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1891.

INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*
Tribute from Amjeerah	3,440		
„ Ajehgurh	935		
„ Boondee	12,000		
„ Banswara	3,239		
„ Behat	140		
„ Chirkhari	858		
„ Doongurpoor	4,108		
„ Holkar	605		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Jhallawar	8,000		
„ Kotah	18,472		
„ Kilcheepoor	1,291		
„ Oodeypoor	20,000		
„ Punnah	996		
„ Paldeo	44		
„ Rutlam	6,552		
„ Sillana	2,184		
„ Sirohee	688		
Nizam's Government on account of Mahratta Chouth	10,811		
		144,163	
Contribution from Bhurtpur	1,400		
„ „ Dholepur	1,000		
„ „ Kerowlee	500		
„ „ Malani	120		
„ of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
„ „ Kotah towards cost of Deolee Irregular Force	20,000		
Contribution towards cost of United Malwa Contingent:			
From Dewas 3,302			
„ Jowrah 15,903			
	19,205		
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contributions towards cost of Malwa Bheel Corps:			
From Alirajpur 147			
„ Amjeerah 1,966			
„ Burwanee 393			
„ Dhar 766			
„ Jabooah 147			
	3,419		
Fees on Succession:		75,326	
Alirajpur State	1,000		
Barandha	729		
Gaurihar	500		
Jagirdar of Jaso	187		
„ of Banka Pobari	41		
		2,457	
			221,946
CENTRAL PROVINCES.			
Tributes from various Petty States		24,012	
Fees on Succession:			
Lal Raghubar Singh, Chief of the Sarangarh State, Sambalpur		1,000	
			25,012
BURMA.			
Upper Burma		24,659	
			24,659
ASSAM.			
Tributes from Various Petty States		10	
Fees on Succession:			
Dwari Siem of Nabosohphoh in the Khasi and Jaintia Hills		5	
			15
PUNJAB.			
Tribute from Kupoorthulla		13,100	
„ Chumba		210	
„ Mundee		10,000	
„ Sokeith		1,100	
„ Various Petty States		3,161	
			27,571
MADRAS.			
Tribute from Travancore	78,311		
„ Bastar	200		
„ Jeypur	100		
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		78,611	
„ „ Cochin for the maintenance of a Battalion of Native Infantry		245,000	
„ „ Travancore		20,000	
		1,332	
			344,943
BOMBAY.			
Tribute from Kattywar	53,231		
„ various Petty States	6,898		
Subsidy from the Kutch Government	18,695		
„ Baroda	29,022		
Contribution from Jagirdars, Southern Mahratta Country	7,900		
		115,746	
Fees on Succession:			
Shri Swami of Sankeshwar and Sauwsthan Karwir on his accession to the Spiritual Seat		529	
			116,275
TOTAL TRIBUTES, &c. . Rx.			760,421

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section B.—Interest.

Revenue *Rx.* 931,050. Expenditure *Rx.* 4,195,304.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	931,050	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,743,964
Interest on other Obligations . .	26	Expenditure	50	...	...	451,340
		Total .		...	931,050	4,195,304

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1890-91.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SOURCES OF INTEREST.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES.										
To Native States, Presidency Corporations, &c., set forth in Account No. 83, page 228 . . .	4,570	...	...	...	124,760	...	...	20,076	187,648	337,054
To Local Bodies, Private Individuals, and Cultivators under the Provincial Loan Scheme, set forth in Account No. 83A, page 230 . . .	...	2,494	(*a*)2,556	59	3,368	16,799	21,810	4,076	16,979	68,141
TOTAL INTEREST ON LOANS AND ADVANCES .	4,570	2,494	2,556	59	128,128	16,799	21,810	24,152	204,627	405,195
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 70 . . .	253,662	...	...	...		...	...	...	...	253,662
Securities of Provincial Funds	31	407	...	56	1,545	2,693	853	9,431	5,948	20,964
TOTAL INTEREST ON INVESTMENTS .	253,693	407	...	56	1,545	2,693	853	9,431	5,948	274,626
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	27	...	...	...	...	...	...	6,164	259	6,450
Of other Revenue	...	...	...	...	...	...	4	894	...	898

Of District Road Cess	...	...	...	...	4,726	...	...	...	...	4,726
Of Public Works Cess	...	...	...	...	4,285	...	...	...	...	4,285
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	9	...	9
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	27	...	...	...	9,011	...	4	7,067	259	16,368
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	866	...	...	...	...	...	...	...	53	919
Interest on Overdrawn Capital of Railway Companies	9,115	...	...	...	...	...	...	...	...	9,115
Sundry Items	3,401	22	...	...	268	1	11	342	284	4,329
TOTAL SUNDRY ACCOUNTS	13,382	22	...	...	268	1	11	342	337	14,363
TOTAL RECEIPTS IN INDIA . Rx	271,672	2,923	2,556	115	138,952	19,493	22,678	40,992	211,171	710,552

	£	
RECEIPTS IN ENGLAND:		
Interest realized from Investment of Cash Balance	165,205	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	989	
		166,194
	£	
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	54,304
TOTAL INTEREST RECEIPTS . Rx.		931,050

(*a*) Includes Rx. 739 on account of Upper Burma.

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1891.

	Amount of Loan, 31st March 1891.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	791,330	35,610	45,025	
Transfer Loan of 1879, 4½ per cent. portion	11,716,847	527,258	880,356	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,300	(*a*) 1,102	1,286	
				971,667
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	730,922	29,237	40,752	
Loan of 1835-36	1,838,790	73,552	76,332	
Loan of 1842-43	25,872,370	1,034,895	992,364	
Loan of 1854-55	13,577,040	543,082	347,027	
Transfer Loan of 1st May 1865	35,073,481	1,402,939	1,421,105	
Reduced 4 per cent. Loan of 1879	6,867,010	274,680	289,181	
Promissory Notes for Mysore Family	52,576	2,103	2,116	
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
East India Railway Commuted Stock	5,800	232	434	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
				3,369,311
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	52,180	1,826	1,343	
				1,343
Provincial Debenture Loans:				
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	1,720	69	75	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	1,890	76	12	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	6,470	259	463	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan at 4 per cent.	75,950	3,038	3,445	
				3,995
Paid in India on Loans in course of Discharge:				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	...	...	23	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	...	...	921	
5½ per cent. Loan of 1859-60	...	...	27	
5 per cent. Loan of 1856-57	...	...	24	
4½ per cent. Transfer Loan of 1872	...	...	259	
4½ per cent. Transfer Loan of 1870	...	...	777	
				2,031
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	3,859	154	196	
Commission on Stock Notes	...	...	1	
Discount on Loans	...	...	19,501	19,698
TOTAL INTEREST PAID UPON RUPEE DEBT			Rx.	4,368,045
STERLING DEBT.	£	£	£	
India 5 per cent. Stock (accrued prior to 5th July 1880)	...	...	57	
India 4 per cent. Stock	...	...	16	
India 3½ per cent. Stock			1,819,076	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			244,897	
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway Annuity and Debenture Stock	64,298,126	2,250,434	20,714	
India 3½ per cent. Stock issued in redemption of portion of the Scinde, Punjab and Delhi Railway Annuity and Debenture Stock			167,706	
India 3½ per cent. Stock issued in redemption of portion of the Oude and Rohilkund Railway Debenture Stock (*b*)			—142	
India 3½ per cent. Debentures	3,000,000	105,000	105,000	
India 3¼ per cent. Debentures	2,000,000	65,000	65,000	
Carried forward			2,422,324	4,368,045

(*a*) Equivalent in rupees of 7*s.* per 100 rupees.
(*b*) The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per cent. Stock, instead of India 3 per cent. Stock.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1891 —*continued.*

	Amount of Loan, 31st March 1890.	Annual Amount of Interest.	Amount of Interest paid during the year.	Total.
	£	£	£	*Rx.*
Brought forward .			2,422,324	4,368,045
STERLING DEBT —*continued.*				
India 3 per cent. Stock			597,675	
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			7,435	
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway 4 per cent. Debenture Stock	28,855,079	865,652	21	
India 3 per cent. Stock issued in redemption of portion of the Oudh and Rohilkund Railway Debentures			219,974	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	64,604	
Eastern Bengal Railway 4 per cent. Debenture Stock . . .	348,606	13,947	13,947	
Oudh and Rohilkund Railway 4 per cent. Debenture Stock . .	384,700	15,388	124,366	
Oudh and Rohilkund Railway 3½ Debentures	2,530,300	88,500		
Total .			3,450,346	
Outstanding Dividends on East India Stock			2	
Discount, Sinking Fund			8,312	
„ on the issue of £5,400,000 India 3 per cent. Stock			40,519	
Total Interest on Sterling Debt £.				3,499,179
Exchange on Payments in England . . . . . Rx.				1,143,360
GRAND TOTAL . Rx.				(a)9,010,584

(a) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," *see* distribution statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Government for Railways and Irrigation Works not charged to Revenue, and Interest and Commission on Stock Notes, and Interest on Provincial Advance and Loan Accounts, which are taken provincially.

	Interest on Ordinary Debt.				Interest on Debt incurred for Railways and Irrigation Works not charged to Revenue.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . . .	...	328,483	19,561	348,044	(a)2,383,040	565,246	2,948,286
Central Provinces . .	...	2,231	9	2,240	...	...	..
Burma	...	1,566	...	1,566	115,461	...	115,461
Assam	...	49	1	50	...	...	...
Bengal	...	8,446	17	8,463	358,155	238,200	596,355
North-Western Provinces and Oudh . . .	...	13,375	21	13,396	...	277,993	277,993
Punjab	...	17,482	10	17,492	19,861	...	19,861
Madras	...	3,631	34	3,665	...	...	...
Bombay	...	15,128	45	15,173	...	...	...
Total, India . . Rx.	...	390,391	19,698	410,089	2,876,517	1,081,439	3,957,956
England . . . £	2,463,979	...	48,833	2,512,812	(b)986,367	...	986,367
Exchange . . . Rx.	805,107	...	15,956	821,063	322,297	...	322,297
Total . Rx.	3,269,086	390,391	84,487	3,743,964	4,185,181	1,081,439	5,266,620

Total Rx. 9,010,584 *see* above.

(a) Includes Rx. 19,415 charged to "State Railways—Interest on Capital deposited by Companies."
(b) Besides, £1,820 on account of Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised for the purchase of the property of the Oudh and Rohilkund Railway Company. Includes £122,845 on account of Interest chargeable against Railway Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1891, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1890.	Amount, 31st March 1891.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,556,409	1,556,134	6, 5 and 4	73,050
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	1,227
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	245
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Charitable Endowment	4,000	4,000	6	234
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes for Bhonsla Family Temples	34,520	34,520	5	2,425
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	8,462	7,162	4	396
Service Funds.				
Uncovenanted Service Family Pension Fund	1,098,788	1,135,548	6	64,103
Miscellaneous Service Funds	258	268	4½	12
Savings Banks.				
Post Office Savings Bank Deposits(*b*)	5,869,676	6,346,741	3¾	218,455
State Railway Provident Institutions	76,911	88,008	3¾	2,916
Civil Engineers' Provident Fund	133,414	163,133	4	5,839
Postal Insurance and Life Annuity Funds(*b*)	15,987	20,981	3½	632
Post Office Guarantee Fund(*b*)	(*a*)33,011	31,071	4	1,200
Regimental Savings Banks Deposits	88,165	75,503	3¾	4,186
General Family Pension Fund	3,098	17,259	3¾	424
Hindu Family Annuity Fund	3,994	7,751	3¾	225
Bengal Christian Family Pension Fund	—44	26	3¾	1
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	41,684	23,566	4	2,358
Balances of Railway Funds	104,779	133,441	3¾	3,924
Telegraph Fine and Guarantee Fund	4,873	4,774	3¾	234
Miscellaneous Accounts, including Refunds	...	...	...	105
TOTAL	9,185,150	9,757,051		385,421
Carried forward . Rx.	9,185,150	9,757,051		385,421

(*a*) Differs from last year's figure for correction of balance since made.
(*b*) The balances of these accounts were formerly distributed by Provinces although the total interest was shewn under India.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1891, &c.—*continued*.

	Amount, 1st April 1890.	Amount, 31st March 1891.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	9,185,150	9,757,051		385,421
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	8,469	8,652	3¾	308
BURMA.				
Savings Banks.				
State Railway Provident Institutions	14,805	18,828	3¾	(*a*) 590
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	368	487	3¾	14
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	233,132	236,384	3¾	8,426
State Railway Provident Institutions	57,200	68,365	3¾	1,928
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	64
Land Revenue Collections Refunded	...	...	...	80
Miscellaneous Accounts	...	...	...	160
Refunds	...	...	...	13
TOTAL	290,332	304,749		10,671
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
State Railway Provident Institutions	39,552	45,629	3¾	1,521
TOTAL	59,552	65,629		2,321
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 and 3¾	100
Savings Banks.				
State Railway Provident Institutions	163,370	181,381	3¾	6,061
TOTAL	164,634	182,645		6,161
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	...
Service Funds.				
Apothecaries' Fund	11,024	11,559	4	439
Savings Banks.				
Government Savings Bank Deposits	58,505	52,694	3¾	1,972
Regimental Savings Banks Deposits	24,799	25,259	3¾	...
Deposits of the Administrator General	(*b*) 72	77	3¾	3
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	541
Miscellaneous Accounts	...	...	...	1,094
Refunds	...	...	...	10
TOTAL	94,526	89,715		4,059
Carried forward	9,817,836	10,427,756		409,545

(*a*) Includes Rx. 233 on account of Upper Burma.
(*b*) Differs from last year's figure for correction of balance since made.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1891, &c.—*continued*.

	Amount, 1st April 1890.	Amount, 31st March 1891.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	9,817,836	10,427,756		409,545
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,689	91,155	5 & 6	4,638
Service Funds.				
Uncovenanted Service Family Pension Fund . .	120,010	126,625	6	7,083
Savings Banks.				
Government Savings Bank Deposits . . .	(a)734,383	726,612	3¾	26,402
Regimental Savings Banks Deposits . . .	29,118	24,566	3¾	1,035
Uncovenanted Service Family Pension Fund, Life Assurance Branch	7,211	8,047	3¾	279
Deposits of the Administrator General . . .	22,128	22,117	3¾	545
Local Fund Pension Fund	4,835	6,209	3¾	209
Miscellaneous.				
Miscellaneous Accounts	...	...	...	1,330
Refunds	...	...	...	25
TOTAL .	1,009,374	1,005,331		41,546
TOTAL IN INDIA . Rx.	10,827,210	11,433,087		451,091
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				188
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				61
GRAND TOTAL . Rx.				451,340

(a) Differs from last year's figure for correction of balance since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*R.*
Uncovenanted Service Fund .	64,103	...	...	...	...	...	...	...	7,083	71,186
Other Service Funds . .	12	...	...	...	...	...	...	439	...	451
TOTAL SERVICE FUNDS . Rx.	64,115	...	...	...	...	...	...	439	7,083	71,637
SAVINGS BANKS.										
Government Savings Bank . .	...	...	...	...	8,426	...	...	1,972	26,402	36,800
Post Office Savings Bank . . .	218,455	...	...	...	...	...	...	...	...	218,455
State Railway Provident Institutions .	2,916	308	590	14	1,928	1,521	6,061	...	...	13,338
Civil Engineers' Provident Fund .	5,839	...	...	...	...	...	...	...	...	5,839
Regimental Savings Bank .	4,186	...	...	...	...	...	...	...	1,035	5,221
Other Bank Accounts . . .	2,482	...	...	...	...	...	...	3	1,033	3,518
TOTAL SAVINGS BANKS . Rx.	233,878	308	590	14	10,354	1,521	6,061	1,975	28,470	283,171

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section C.—Post Office, &c.

Revenue *Rx.* 2,537,689. Expenditure *Rx.* 2,282,612.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,402,503	1,396,744
Telegraph . .	28	Receipts and Expenditure . . .	56	...	781,034	763,980
„ . .	28A	Details of Message Revenue, Indian Telegraphs	58	506,311	...	...
„ . .	28B	Details of Message Revenue, Indo-European Telegraphs	58	131,798	...	...
„ . .	28C	Capital Cost of Indian Telegraph Lines .	58	196,853	...	...
„ . .	28D	Outlay on Construction of Telegraph Lines .	59	187,417	...	...
		Do. do. Lines under Agreement	59	16,983	...	...
„ . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	60	453,439	...	...
„ . .	28F	Capital Cost of Indo-European Telegraph Lines	60	*2,572*	...	...
„ . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	62	76,006	...	...
„ . .	28H	Do. do. Persian Section	62	29,790	...	...
Mint . . .	29	Receipts and Charges	64	...	354,152	121,888
		TOTAL .		...	2,537,689	2,282,612

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1891.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	9,007	6,156	7,620	3,788	46,985	30,885	13,835	15,732	21,992	156,000
Sale of Postage Stamps:										
Ordinary Stamps	56,443	29,832	42,530	20,448	125,695	98,203	84,702	170,663	185,819	814,335
Service Stamps	9,877	8,739	8,903	3,287	33,799	26,721	38,443	35,146	38,608	203,523
Mail Cart, Parcel Van, and Passenger Service	...	1	12	...	32	...	21,702	...	...	21,747
Receipts on account of Money Orders	13,626	10,908	16,178	6,331	65,487	25,721	13,871	24,527	20,068	196,717
Receipts on account of British Postal Orders	9	3	11	2	13	27	29	14	22	130
Fees and Petty Receipts	271	211	785	137	2,925	1,533	427	766	817	7,872
Contributions from Native States	516	...	...	...	...	...	600	5	...	1,121
Bullock Train Collections	...	...	...	...	...	...	11,283	...	...	11,283
District Post Collections, including Zemindari Dâk Receipts in Bengal	...	979	18	5	1,295	...	3,903	2	160	6,362
GROSS RECEIPTS . Rx.	89,749	56,829	76,057	33,998	276,231	183,090	188,795	246,855	267,486	1,419,090
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	...	...	...	...	16,172	16,172
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	—334	—334
Refunds	13	147	9	5	305	49	26	44	151	749
	13	147	9	5	305	49	26	44	15,989	16,587
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . Rx.	89,736	56,682	76,048	33,993	275,926	183,041	188,769	246,811	251,497	1,402,503
CHARGES.										
Direction:										
Director General, Deputy Director General, Assistant Director General, Assistant Director General, Foreign Post, Secretary to the Director General, and Superintendent attached to Director General's Office	...	...	...	..	8,063	...	...	...	...	8,063
Office Establishment	...	...	...	...	3,679	...	...	...	...	3,679
Travelling Expenses	...	...	...	...	491	...	...	...	...	491
Office Expenses	...	...	...	...	1,683	...	...	...	...	1,683
Office of Account and Audit:										
Comptroller, Deputy Comptroller, and Assistant Comptroller	...	...	...	...	2,818	...	...	...	...	2,818
Office Establishment	...	...	...	...	31,798	...	...	...	...	31,798
Travelling Expenses	...	...	...	...	62	...	...	...	...	62
Office Expenses	...	...	...	...	902	...	...	...	...	902

Presidency and District Offices:											
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	2,712	1,260	1,618	850	4,769	2,776	2,105	1,960	2,123	20,173	
Post Masters of Calcutta, Madras, and Bombay, Superintendents and Inspectors	4,530	3,397	5,591	2,436	17,355	11,687	7,718	11,010	9,103	72,827	
Office Establishments	34,460	24,363	31,021	13,838	147,560	87,637	52,989	70,295	99,016	561,179	
Travelling Expenses	2,531	1,646	2,399	1,029	8,306	5,569	3,679	4,439	3,175	32,773	
Office Expenses	3,843	3,324	4,925	1,551	29,347	6,581	6,324	9,900	14,931	80,726	
Conveyance of Mails:											
Road Establishment	9,608	5,771	3,429	6,568	18,058	3,695	4,831	22,344	18,607	92,911	
Ferry Establishment	...	...	16	1	142	...	44	24	...	227	
Contingent Road-Charges and Allowances	477	356	566	210	1,772	261	168	608	486	4,904	
Bounty Money	3	...	39	...	1	...	...	585	249	877	
Payments to P. & O. Company for Conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	955	955	
Payments to State Railways	9,360	2,671	4,413	450	31,275	9,867	13,831	5,225	...	77,092	
Bullock Train Establishment and Charges	...	...	...	...	...	...	15,251	...	...	15,251	
Boat Establishment and Charges	36	14	314	331	925	...	22	179	96	1,917	
Mail Cart Establishment and Charges	2,083	2,132	944	399	693	3,356	30,182	1,740	4,115	45,644	
Railway Charges	6	...	...	376	2,107	...	...	2,891	16,263	21,643	
Subsidies	...	...	4,800	4,250	51,203	...	...	...	4,375	64,628	
Discount on Sale of Postage Stamps	896	462	661	317	1,954	1,538	1,329	2,631	2,859	12,647	
Miscellaneous Charges of Post Office	492	308	826	257	6,992	4,686	536	2,038	5,898	22,033	
District Post Establishments and Charges, including Zemindari Dâk Charges in Bengal	3,287	5,869	12,499	3,724	35,939	18,273	14,299	9,579	10,859	114,328	
TOTAL CHARGES IN INDIA . Rx.	74,324	51,573	74,061	36,587	407,894	155,926	153,308	145,448	193,110	1,292,231	
CHARGES IN ENGLAND:											
Stores for India				Rx. 953,673(a) / £ 16,717(b)				7,865	9,217	33,799	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										44,975	
TOTAL CHARGES IN ENGLAND . £										78,774	
EXCHANGE ON CHARGES IN ENGLAND . Rx.										25,739	
TOTAL CHARGES of the POST OFFICE . Rx.										1,396,744	

N.B.—The estimated amount of Sea postage retained by India is £4,133.

(*a*) Total Charges in India for the Bengal Presidency.

(*b*) The Stores for the whole Bengal Presidency being sent to India together the charge cannot be divided among the several Provinces.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1891.

	India.	England.	Exchange.	Capital.	Revenue.
RECEIPTS.					
INDIAN TELEGRAPHS.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
REVENUE.					
Imperial:					
Message Revenue . . . *Statement 28A*	506,311	...	...	...	506,311
Rent of Wires and Instruments leased to Railways and Canals	143,184	...	...	...	143,184
Rent of Local and Private Lines . . .	9,816	...	...	...	9,816
Royalty from Telephone Companies . . .	1,068	...	...	...	1,068
Recoveries from Guarantors	3,634	...	...	...	3,634
Miscellaneous Revenue	2,651	...	...	...	2,651
TOTAL IMPERIAL .	666,664	...	...	...	666,664
Provincial:					
Message Revenue:					
Bengal . . . . . *Rx.* 13					
Bombay . . . . . „ 310	323	...	...	...	323
TOTAL INDIAN TELEGRAPHS .	666,987	...	...	...	666,987
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . . . *Statement 28B*	92,091	29,928	9,779	...	131,798
Joint Purse Agreement—Net difference between receipts and payments	...	*—16,470*	*—5,382*	...	*—21,852*
Miscellaneous Revenue	2,381	1,296	424	...	4,101
TOTAL INDO-EUROPEAN TELEGRAPHS .	94,472	14,754	4,821	...	114,047
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	761,459	14,754	4,821	...	781,034
GRAND TOTAL .	...	...	...	781,034	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines *Statement 28C*	204,400	...	...	204,400	...
Buildings „ „	414	...	...	414	...
Apparatus and Plant „ „	5,972	...	...	5,972	...
Stores and other Suspense Accounts „ „	*—125,128*	74,662	24,396	*—26,070*	...
DEDUCT:	85,658	74,662	24,396	184,716	...
Receipts on Capital Account . .	*1,626*	...	...	*1,626*	...
TOTAL CAPITAL .	84,032	74,662	24,396	183,090	...
REVENUE:					
General Charges *Statement 28E*	107,505	5,910	1,931	...	115,346
Maintenance of Lines „ „	76,128	...	...	...	76,128
Working and Maintenance of Signal Offices „ „	263,981	...	...	...	263,981
Suspense Accounts . . „ „	*—2,016*	...	...	...	*—2,016*
TOTAL REVENUE .	445,598	5,910	1,931	...	453,439
TOTAL IMPERIAL carried forward .	529,630	80,572	26,327	183,090	453,439

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1891—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	529,630	80,572	26,327	183,090	453,439
INDIAN TELEGRAPHS—*contd.*					
PROVINCIAL:					
Capital . . . *Statement 28 C*	*—63*	...	...	*—63*	...
Revenue	373	...	...	...	373
TOTAL PROVINCIAL { Bengal . *Rx.* *—48* / Bombay . 358	310	...	...	*—63*	373
TOTAL INDIAN TELEGRAPHS .	529,940	80,572	26,327	183,027	453,812
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . . *Statement 28 F*	(*a*) 1,030	...	...	1,030	...
Stores and other Suspense Accounts . . . . . „ „	*—31,314*	19,962	6,523	*—4,829*	...
TOTAL PERSIAN GULF SECTION . .	*—30,284*	19,962	6,523	*—3,799*	...
Persian Section:					
Buildings . . . *Statement 28 F*	2,621	...	...	2,621	...
Stores and Suspense Account „ „	*—1,394*	...	...	*—1,394*	...
TOTAL PERSIAN SECTION . .	1,227	...	...	1,227	...
TOTAL CAPITAL . .	*—29,057*	19,962	6,523	*—2,572*	...
REVENUE:					
Persian Gulf Section:					
General Charges . . *Statement 28 G*	9,950	1,541	503	...	11,994
Cable Maintenance . „ „	39,995	...	...	...	39,995
Maintenance of Lines . „ „	4,097	...	...	...	4,097
Working and Maintenance of Signal Offices . . „ „	15,990	...	...	...	15,990
Subsidies and Royalties . „ „	3,142	100	33	...	3,275
TOTAL .	73,174	1,641	536	...	75,351
Charges by other Departments . .	655	...	...	...	655
TOTAL PERSIAN GULF SECTION . . .	73,829	1,641	536	...	76,006
Persian Section:					
General Charges . . *Statement 28 H*	10,031	410	134	...	10,575
Maintenance of Lines . „ „	8,491	618	202	...	9,311
Working and Maintenance of Signal Offices . „ „	9,084	618	202	...	9,904
TOTAL PERSIAN SECTION . .	27,606	1,646	538	...	29,790
TOTAL REVENUE . .	101,435	3,287	1,074	...	105,796
TOTAL INDO-EUROPEAN TELEGRAPHS . .	72,378	23,249	7,597	*—2,572*	105,796
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company .	...	18,027	5,890	...	23,917
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	602,318	121,848	39,814	180,455	583,525
GRAND TOTAL .				Rx.	763,980

(*a*) Includes Rx. 528, charges by other Departments.

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
Receipts:	*Rx.*
Sale of Telegraph Stamps	551,415
Postage Stamps on Messages	89,331
State-bearing Messages, &c.	42,643
From other Telegraph Administrations	23,324
TOTAL	706,713
Deduct:	
Payments to other Telegraph Administrations	*197,767*
Refunds of Over-charges and Delivery Charges	*2,635*
TOTAL DEDUCTION	*200,402*
NET MESSAGE REVENUE	506,311

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
Receipts from other Telegraph Administrations	84,904	29,928	9,779	124,611
Cash collections in Gulf Section	3,110	...	...	3,110
„ Persian Section	5,816	...	...	5,816
TOTAL	93,830	29,928	9,779	133,537
Deduct:				
Payments to other Administrations	*1,739*	...	...	*1,739*
NET MESSAGE REVENUE	92,091	29,928	9,779	131,798

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1890-91.

		Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:						
Telegraph Lines:		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Departmental Railway and Canal under Agreements.	*Statement 28 D*	187,417 16,983	... ...	187,417 16,983	3,434,445 107,676	3,621,862 124,659
Temporary lines for military purposes		...	...	...	*—5,675*	*—5,675*
TOTAL TELEGRAPH LINES		204,400	...	204,400	3,536,446	3,740,846
Telegraph Buildings:						
Signal Offices		19	12,169	12,188	468,008	480,196
Quarters for Staff		15	167	182	1,125	1,307
Cable Houses and Tanks		44	...	44	3,860	3,904
Store Houses		336	1,155	1,491	36,712	38,203
Workshop Buildings		...	277	277	26,118	26,395
TOTAL BUILDINGS		414	13,768	14,182	535,823	550,005
Apparatus and Plant:						
Equipment of Signal Offices		5,939	...	5,939	170,547	176,486
Miscellaneous		33	...	33	16,194	16,227
TOTAL APPARATUS AND PLANT		5,972	...	5,972	186,741	192,713
Stores		*—26,663*	...	*—26,663*	353,370	326,707
Other Suspense Accounts		593	...	593	*—133*	460
Exchange on all Expenditure in England prior to 1887-88		...	...	...	240,944	240,944
		—26,070	...	*—26,070*	594,181	568,111
TOTAL		184,716	13,768	198,484	4,853,191	5,051,675
Deduct:						
Receipts on Capital Account		*1,626*	...	*1,626*	*25,881*	*27,507*
TOTAL CAPITAL IMPERIAL		183,090	13,768	196,858	4,827,310	5,024,168
PROVINCIAL:						
Telegraph Lines		*—63*	...	*—63*	5,242	5,237
„ Buildings		...	58	58		
Apparatus and Plant		...	...	...		
TOTAL CAPITAL PROVINCIAL		*—63*	58	*—5*	5,242	5,237
TOTAL CAPITAL EXPENDITURE		183,027	13,826	196,853	4,832,552	5,029,405

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1890-91.

List of Lines constructed.	Outlay during the year.
Departmental and Railway Lines.	*Rx.*
DEPARTMENTAL LINES.	
Bellary Division.	
Erecting a wire from Bellary to Gadag	1,341
„ an extra wire from Poona to Hubli Junction West, Indian Midland Railway	4,973
Adding a wire from Hubli Junction East to Bangalore Railway Junction	4,714
Erecting an extra wire from Poona to Miraj	1,532
Bengal Division.	
Erecting a copper wire from Hooghly Junction to Asansol	1,553
„ „ „ „ Asansol to Chakradharpur	1,568
Nagpur Division.	
Erecting a copper wire from Nagpur to Chakradharpur	7,883
Erecting an additional wire from Bilaspur to Chakradharpur	2,850
Bombay Division.	
Reconstructing line from Bombay to Dadar	3,490
Constructing a new line from Campoli to Poona	3,348
Reconstructing line from Kalyan to Campoli	9,156
Constructing the line from Deesa to the frontier of the Rao of Cutch East of Ardesir	5,870
Upper Burma Division.	
Reconstructing the line from Mandalay to Maymyo	1,094
Strengthening the line from Hlaingdet to Fort Stedman	1,896
Constructing the line from Maymyo to Lashio	1,696
East Coast Division.	
Constructing the line from Midnapore to Tamluk	1,354
Indore Division.	
Constructing the line from Nasirabad to Deoli with a loop to Kepri	1,172
Madras Division.	
Constructing a line from Salem to Podanur	5,047
Erecting an extra wire from Arkonam to Kalpadi	3,917
„ „ „ „ Kalpadi to Guntakul	2,444
Constructing a second line from St. Thomas' Mount to Chingleput	2,102
„ „ „ Chingleput to Cuddalore	6,114
Malabar Division.	
Constructing a line from Shoranore to Podanur	1,199
Punjab Division.	
Constructing a line, Wazirabad to Hafizabad	1,241
Rajputana Division.	
Erecting a wire from Dausa to Hyderabad (Sind)	4,859
Sind and Baluchistan Division.	
Making permanent the line from Morgha to Apozai	2,341
	84,754
Minor items each costing less than Rx. 1,000	16,098
TOTAL	100,852
Add—	
Share of Establishment	(*a*) 15,128
„ Store Contingencies	2,208
TOTAL DEPARTMENTAL LINES	118,188
RAILWAY LINES.	
Upper Burma Division.	
Constructing line along the Mu Valley Railway from Sagain to Kawlin	8,373
Carried over	8,373
	118,188

List of Lines constructed.	Outlay during the year.
Departmental and Railway Lines.	*Rx.*
Brought forward	118,188
East Coast Division.	8,373
Constructing the line along East Coast Railway from Bezwada to Coconada	4,590
Constructing the line along East Coast Railway from Samalkot to Vizagapatam	3,644
Constructing the line along East Coast Railway from Vizagapatam to Vizianagram	1,150
Completing and making permanent the line from Bezwada to Coconada	5,246
Completing and making permanent the line from Samalkot to Vizagapatam	4,000
Completing and making permanent the line from Vizagapatam to Vizianagram	1,427
Madras Division.	
Making permanent the line from Pakal to Dharmaveram	3,995
Nagpur Division.	
Erecting an extra wire from Sahdol to Bilaspur	1,424
Reconstructing the line from Raigarh to Chakradharpur	2,477
Oudh and Rohilkhand Division.	
Making permanent the line from Darbanga to Sitamari and Bairagnia	2,118
Constructing a line from Gonda to Baramghat	1,775
Punjab Division.	
Constructing a line from Mianwali to Mari	1,033
Erecting a third wire on line from Delhi to Umballa	1,604
Rajputana Division.	
Constructing a line from Jodhpur to Kachaman Road	6,215
Completing with three wire „ „	4,808
CANAL LINES.	
Madras Division.	
Dismantling the Kurnool Canal lines from Krishnapuram to Kurnool	—4,808
	49,071
Minor items each costing less than 1,000 Rx.	10,003
TOTAL	59,074
Add—	
Share of Establishment	(*a*) 8,861
„ Store Contingencies	1,294
TOTAL RAILWAY AND CANAL LINES	69,229
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	187,417
LINES UNDER AGREEMENT.	
Assam Division.	
Constructing the line from Rangamati to Bengbari through Mangaldai	1,063
Bombay Division.	
Constructing the line from Cutch Mandvi to the frontier 3 miles east of Ardesir	6,425
Burma Division.	
Constructing the Harbour Defence lines, Rangoon	1,449
Oudh and Rohilkhand.	
Constructing the line from Kaladanda to Srinagar through Paori	1,785
Constructing telephone lines, Cawnpore	1,718
	12,440
Minor works each costing less than 1,000 Rx.	2,052
TOTAL	14,492
Add—	
Share of Establishment	(*a*) 2,174
„ Store Contingencies	317
TOTAL LINES UNDER AGREEMENT	16,983

(*a*) Share of Establishment Departmental Lines . . Rx. 15,128
Ditto ditto Railway Lines . . . „ 8,861
Ditto ditto Lines under Agreement . . „ 2,174
As in Note (*a*) p. 60 . „ 26,163

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year 1890-91.

ITEMS OF CHARGE.	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GAZETTED OFFICERS:				
Direction and Divisional Supervision	62,817	...	...	62,817
Accounts Office	2,748	...	...	2,748
Check Office	1,431	...	...	1,431
Stores, Workshop and Electrician	3,481	...	...	3,481
OFFICE ESTABLISHMENTS:				
Direction	3,542	...	...	3,542
Divisional	4,359	2,223	19,085	25,667
Accounts	6,982	...	...	6,982
Message Check	4,470	...	...	4,470
Stores, Workshop and Electrician	3,246	...	...	3,246
SUBORDINATES:				
Sub-Assistant Superintendents	18,757	4,266	3,221	26,244
Inspectors, &c.	1,576	5,272	...	6,848
Telegraph Masters and Signallers	1,140	1,289	146,647	149,076
Military Signallers	...	...	9,382	9,382
Line and Signal Office Establishments	...	12,742	1,254	13,996
Temporary Establishment	1,885	444	2,331	4,660
TOTAL SALARIES	116,434	26,236	181,920	324,590
Furlough Allowances, &c.	7,841	...	...	7,841
Allowances for special localities, &c.	6,677	1,513	27,807	35,997
Travelling Allowances	9,474	4,508	7,741	21,723
TOTAL SALARIES AND ESTABLISHMENTS	140,426	32,257	217,468	390,151
Deduct charge to Capital:				
Portion charged to Works (a) 26,216				
Do. do. other Departments 556				
Workshop Outturn (b) 3,976				
	30,748	...	...	30,748
NET CHARGE TO REVENUE	109,678	32,257	217,468	359,403
Payments to Postal Department for working Combined Offices	...	...	26,233	26,233
Apparatus and Plant	941	449	8,993	10,383
Repairs to Lines	...	42,522	...	42,522
Repairs to Buildings	...	288	...	288
Rent of Offices	137	278	2,407	2,822
Office Contingencies	3,319	334	8,880	12,533
Store Contingencies	1,271	...	...	1,271
Suspense	—2,016	...	...	—2,016
	3,652	43,871	46,513	94,036
GRAND TOTAL	113,330	76,128	263,981	453,439
India *Rx.*	105,489	76,128	263,981	445,598
England £	5,910	...	...	5,910
Exchange *Rx.*	1,931	..	...	1,931

(a) Telegraph Lines Rx. 26,163 *see* note (a) page 59.
„ Buildings „ 53 in item Rx. 414 in Capital Account.
26,216

(b) Charged to Stores Capital Item Rx.—*26,663* in Account No. 28C.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1890-91.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried over	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1890-91—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	...	80	80	57,657	57,737
Quarters for Staff	502	448	950	1,253	2,203
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	...	...	...	2,758	2,758
TOTAL BUILDINGS	502	528	1,030	62,845	63,875
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant Miscellaneous	...	...	...	1,293	1,293
Stores	*—4,958*	...	*—4,958*	35,834	30,876
Other Suspense Accounts	129	...	129	347	476
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	—4,327	528	*—3,799*	972,064	968,265
Deduct—					
Receipts on Capital Account	...	...	...	5,601	5,601
TOTAL PERSIAN GULF SECTION	*—4,327*	528	*—3,799*	966,463	962,664
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	2,621	...	2,621	1,613	4,234
TOTAL BUILDINGS	2,621	...	2,621	6,133	8,754
Other Suspense Accounts	*—1,394*	...	*—1,394*	2,251	857
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	1,227	...	1,227	163,445	164,672
Deduct—					
Receipts on Capital Account	...	...	...	410	410
TOTAL PERSIAN SECTION	1,227	...	1,227	163,035	164,262
Turkish Line	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	*—3,100*	528	*—2,572*	1,145,897	1,143,325

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

ITEMS OF CHARGE.	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office including Constantinople Office	554	...	...	...	554
Gazetted Officers:					
Direction and Supervision	5,688	...	...	736	6,424
Engineering and Electrician	336	3,353	...	...	3,689
Accounts	560	...	...	...	560
Office Establishments:					
Direction	793	...	...	...	793
Message check	...	...	...	660	660
Accounts	392	...	...	...	392
Stores and Workshops	151	...	...	137	288
Subordinates:					
Signallers	...	...	...	10,360	10,360
Cable Establishment	...	1,952	...	...	1,952
Cable Steamer Establishment	...	1,733	...	...	1,733
Medical Establishment	711	...	...	...	711
Line and Signal Office Establishment	...	...	1,213	823	2,036
Temporary Establishment	133	3	...	236	372
TOTAL SALARIES	8,764	7,041	1,213	12,952	29,970
Furlough Allowances, &c.	1,489	...	...	...	1,489
Travelling Allowances	572	108	14	185	879
Allowances for special localities	127	60	...	...	187
TOTAL SALARIES AND ESTABLISHMENT	10,952	7,209	1,227	13,137	32,525
Apparatus and Plant	1	...	4	30	35
Repairs of Lines, Offices, and Cables	...	23,325	2,866	198	26,389
Advertising Charges, Expenses of the Berne Bureau	...	...	...	44	44
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	7,143	...	...	7,143
Provision for Crew	...	2,300	...	...	2,300
Office Contingencies	327	18	...	2,077	2,422
Royalties to Patentees	...	...	...	133	133
Store-keeping	160	...	...	...	160
	488	32,786	2,870	2,986	39,130
TOTAL	11,994	39,995	4,097	16,123	72,209
Subsidies to Chiefs (*a*)	3,142	...	...	...	3,142
Charges by other Departments	...	...	...	655	655
GRAND TOTAL	15,136	39,995	4,097	16,778	76,006
India *Rx.*	13,092	39,995	4,097	16,645	73,829
England £	1,541	...	...	100	1,641
Exchange *Rx.*	503	...	...	33	536

(*a*) Excluding Rx. 1,225 Royalty paid to the Shah of Persia shown in Administration Accounts.

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

ITEMS OF CHARGE.	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office	277	...	...	277
SALARIES:				
Gazetted Officers:				
Direction and Supervision	5,420	...	...	5,420
Accounts	280	...	...	280
Medical Officers	1,707	...	...	1,707
Carried over	7,407	...	...	7,407

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

ITEMS OF CHARGE.	General Charges.	Line Maintenance	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	277	...	...	277
	7,407	...	...	7,407
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	457	...	...	457
Divisional	...	45	398	443
Accounts	196	...	...	196
Stores	90	...	...	90
Medical	43	...	...	43
Subordinates:				
Inspectors	...	2,463	120	2,583
Signallers	...	...	5,315	5,315
Interpreters	...	...	314	314
Line and Signal Office Establishment	...	854	...	854
Temporary Establishment	66	...	178	244
TOTAL SALARIES	8,259	3,362	6,325	17,946
Furlough Allowances, &c.	267	...	...	267
Allowances for special localities, &c.	382	458	285	1,125
Travelling Allowances	1,129	1,077	209	2,415
TOTAL SALARIES AND ESTABLISHMENT	10,037	4,897	6,819	21,753
Apparatus and Plant	...	51	547	598
Repairs of Lines and Buildings	...	4,183	643	4,826
Office Contingencies	261	180	1,895	2,336
Advertising Charges	...	...	...	...
Store Contingencies	...	...	...	...
	261	4,414	3,085	7,760
GRAND TOTAL	10,575	9,311	9,904	29,790
India Rx.	10,031	8,491	9,084	27,606
England £	410	618	618	1,646
Exchange Rx.	134	202	202	538

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1891.

CALCUTTA MINT.

RECEIPTS.

	Rx.	*Rx.*
Seignorage on Gold	100	
Seignorage on Silver	72,798	
Gain on Coinage Operations	3,336	
Gain on Copper Coinage	66,419	
Miscellaneous Receipts	6,929	
TOTAL RECEIPTS . Rx.		149,582

CHARGES.

	Rx.	*Rx.*	*Rx.*
Establishment and Contingencies:			
Direction and Office	7,049		
Bullion Establishment	2,466		
Operative Establishment	12,512		
Assay Establishment	5,298		
Office Expenses	3,166		
		30,491	
Loss of Weight in Coinage:			
Silver	2,817		
Value of Copper used for Contingent purposes	101		
Cost of Copper Alloy	696		
Loss on melting Remittances	7,581		
		11,195	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		6,305	
			47,991
Charges in England—Stores for India		£	3,528
TOTAL CHARGES under the Head "MINT"			51,519
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions and Gratuities to Mint Servants		723	
Value of Stationery supplied		23	
Value of Printing executed by Government Press		117	
			863
TOTAL CHARGES . Rx.			52,382
Estimated Value of Mint Buildings on 31st March 1891 . . . . . Rx.			161,421

Note.—This does not include Absentee and Pension Allowances in England.

AMOUNT COINED DURING THE YEAR.

	Number.	Value.
		Rx.
Silver:		
Ulwar Rupees	150,025	15,003
Rupees	37,166,698	3,716,670
Eighth Rupees	9,836,357	122,954
Copper:		
Quarter-Annas	77,980,800	121,845
Half-Pice	3,504,000	2,737
Pie-Pieces	21,732,075	11,319
Straits Cents	11,006,000	24,763
Ceylon 5 Cents	1,001,000	5,005
Ceylon Whole Cents	4,939,513	4,940
Single pice of the Imperial British East Africa Co.	4,927,962	7,700
TOTAL COINAGE	172,244,430	4,032,936

MADRAS MINT.

COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.

CHARGES.

Charges on account of the Mint falling under other Heads of Service, *viz.*:—	
Pensions to Mint Servants	139
TOTAL CHARGES . Rx.	139
Estimated Value of Mint Buildings on 31st March 1891 . . . . . Rx.	56,600

No. 29.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1891 —*continued.*

BOMBAY MINT.

RECEIPTS.

		Rx.	*Rx.*
Seignorage on Silver		192,065	
Assay Fees		44	
Gain on Coinage Operations		10,024	
Sale of old Stores and Materials		229	
Miscellaneous Receipts		2,131	
TOTAL RECEIPTS	Rx.		204,493

CHARGES.

		Rx.	*Rx.*
Establishment and Contingencies:			
Direction and Office		7,540	
Operative Establishment		15,267	
Assay Establishment		5,611	
Office Expenses, &c.		2,007	
		30,425	
Loss of Weight in Coinage:			
Miscellaneous		15,482	
Stores purchased locally		11,286	
			57,193
Charges in England—Stores for India	£		9,036
TOTAL CHARGES under the Head "MINT"			66,229
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions to Mint Servants		1,379	
Value of Stationery supplied		25	
Value of Printing executed by Government Press		65	
			1,469
TOTAL CHARGES	Rx.		67,698
Estimated Value of Mint Buildings on 31st March 1891	Rx.		276,251

AMOUNT COINED DURING THE YEAR.

		Number.	Value.
			Rx.
Silver:			
Rupees	British Indian Coins	92,000,000	9,200,000
Quarter Rupees	British Indian Coins	1,658,960	41,474
Eighth Rupees	British Indian Coins	7,789,760	97,372
TOTAL COINAGE		101,448,720	9,338,846

RECEIPTS IN ENGLAND:			
Proceeds of sale of Indian Coins sent to England for assay	£		58
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.		19
CHARGES IN ENGLAND:			
Cost of Assay of Indian Coins	£	26	
Stores for India, shown above:			
For Bengal		3,528	
For Bombay		9,036	
			12,590
EXCHANGE ON CHARGES IN ENGLAND	Rx.		4,114

SUMMARY of MINT RECEIPTS and CHARGES.

	India, General.	Bombay.	Total, India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
MINT RECEIPTS (as per details above)	149,582	204,493	354,075	58	19	354,152
„ CHARGES ditto)	47,991	57,193	105,184	12,590	4,114	121,888

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section D.—Civil Departments.

Revenue *Rx.*1,612,069. Expenditure *Rx.*13,386,261.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	68	...	...	1,740,465
„	30A	Details of Charges under Secretariats	69	349,243	...	...
„	30B	„ „ Tour Charges	69	39,808	...	...
„	30C	Receipts and Charges on account of Paper Currency	70	...	...	...
Law and Justice	31A	Receipts	71	...	633,915	...
„	31B	Expenditure	72	...	...	3,625,891
„	31C	Details of Charges under High Courts, &c.	73	299,057	...	...
„	31D	„ „ Civil and Sessions Courts	73	1,212,743	...	...
„	31E	„ „ Criminal Courts	73	922,565	...	...
„	31F	„ „ Jails	74	721,280	...	...
„	31G	„ „ Convict Charges	74	112,892	...	...
Police	32	Receipts and Expenditure	75	...	369,383	3,859,683
Marine	33A	Receipts	76	...	225,606	...
„	33B	Expenditure	77	...	...	559,257
Education	34	Receipts and Expenditure	81	...	203,745	1,371,735
Ecclesiastical	35	Expenditure	82	...	...	166,005
Medical	36A	Receipts	83	...	101,751	...
„	36B	Expenditure	83	...	...	806,937
Political	37	Expenditure	84	...	...	770,541
Scientific and other Minor Departments	38A	Receipts	86	...	77,669	...
„	38B	Expenditure	87	...	...	485,747
		TOTAL	...	...	1,612,069	13,386,261

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	11,932	12,000	23,932	
„ of Lieutenant-Governors	...	...	...	...	9,626	9,600	9,600	...	...	28,826	
„ of Chief Commissioners, including Salary, Establishments, &c., of Commissioner in Sindh	200	4,449	8,010	4,800	...	...	...	...	..	17,459	
Staff and Household Charges	...	...	...	...	...	...	...	...	11,482	11,482	
Durbar Fund	23,114	570	2,139	388	2,550	3,535	2,131	(*a*) 13,190	(*a*) 18,986	66,603	
	16,594	...	...	...	...	...	...	...	...	16,594	189,976
Executive Council	38,674	...	...	...	...	...	...	13,525	12,167	64,366	
Legislative Council	19,224	328	...	...	2,379	248	...	1,170	400	23,749	
Military Secretary: Salaries, Establishment, &c.	40,702	...	...	...	...	...	...	6,378	7,716	54,796	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	140,783	8,023	21,512	8,272	48,679	32,230	21,926	31,508	36,310	349,243	
Tour Charges (as per Details in Account No. 30B)	19,346	1,046	841	708	3,381	8,733	4,849	65	839	39,808	531,962
Salaries, Establishment, and Contingencies of:											
Board of Revenue	...	...	...	...	27,695	22,517	...	16,659	...	66,871	
Financial Commissioner	...	...	7,672	...	...	...	18,834	...	...	26,506	
Inspector General of Stamps, Registration, and Excise	...	...	...	...	...	...	4,881	...	...	4,881	
Commissioners: Salaries, Establishments, &c.	117	19,210	21,460	5,378	54,546	56,594	33,832	...	22,535	213,672	311,930
Salaries, Establishment, and Contingencies of:											
Comptroller General, Accountants General and Comptrollers	40,166	7,390	18,670	5,235	35,590	21,664	16,152	23,933	25,920	194,720	
Accountant General, Public Works Department	21,296	...	...	...	...	...	...	...	...	21,296	
Paper Currency Department	11,168	57	2,086	...	15	1,381	1,144	2,559	8,306	26,716	
Reserve Treasury	610	...	...	...	...	...	...	207	...	817	
Allowances to Presidency Banks	17,288	...	...	...	1,437	...	...	3,243	8,161	30,129	
											273,678
General Establishment of Local Funds (including Wards Establishment)	145	2,749	989	276	27,564	5,354	12,417	25,103	10,231	84,828	
Upper Burma Charges	...	...	19,925	...	...	...	...		...	19,925	
											104,753
TOTAL CHARGES IN INDIA . Rx.	414,507	43,822	103,304	25,057	213,462	161,856	125,766	149,472	175,053		1,412,299
CHARGES IN ENGLAND:										£	
Salaries of the Secretary of State and Council for India and Establishment										134,071	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										6,590	
Store Department: Wages of labourers, &c.										24 998	
Bank of England and Bank of Ireland for management of Debt										44,446	
Law Charges, Postage of Despatches and Telegrams to India										6,825	
Books and Newspapers supplied to India, not invoiced as stores										580	
Passage and outfit allowance of the Governor of Madras and of two Members of the Council of the Governor General										1,600	
Office Contingencies										11,055	
STORES FOR INDIA:										230,165	
Currency Notes, &c.										17,181	
											247,346
EXCHANGE ON CHARGES IN ENGLAND										Rx.	80,820
TOTAL GENERAL ADMINISTRATION CHARGES . Rx.											1,740,465

(*a*) Includes Expenditure from Contract allowance, *viz.*, Rx. 9,000 in Madras and Rx. 9,300 in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1891.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	33,405	
Home Department	22,894	
Foreign Department	35,512	
Revenue and Agricultural Department	19,691	
Translator's Department	734	
Public Works Department	28,547	
		140,783
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		8,023
BURMA.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		21,512
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		8,272
BENGAL.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		48,679
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		32,230
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		21,926
MADRAS.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		31,508
BOMBAY.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		36,310
TOTAL CHARGES UNDER SECRETARIATS, &C. . Rx.		349,243

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	1,111	...	...	...	2,990	...	...	...	...	4,101
Travelling Allowances	4,775	486	722	708	...	580	495	65	613	8,444
Special Train	2,003	...	...	...	...	142	...	...	...	2,145
Posting, Bullock Train, and Railway Train hire	...	...	...	...	...	5,889	...	...	...	5,889
Purchase and Repair of Tents, and Camp Establishment & Furniture	321	99	...	...	...	1,031	...	...	...	1,451
Miscellaneous	11,136	461	119	...	391	1,091	4,354	...	226	17,778
TOTAL TOUR CHARGES . Rx.	19,346	1,046	841	708	3,381	8,733	4,849	(a)65	(a)839	39,808

(a) The tour charges in these provinces are met from the Contract allowances shewn under staff and household charges.

No. 30C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1891.

	Rx.	*Rx.*
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	253,662	
Miscellaneous Receipts	1,222	
TOTAL RECEIPTS . Rx.		254,884

Note.—Amount of Securities held on the 31st March 1891 was as follows:—

	Amount.	Cost Price.
	R	*R a. p.*
4 per cent.	7,20,37,300	6,99,99,958 6 4

CHARGES:		
Salaries and Charges of the several Currency Offices	24,090	
Repairs of Buildings and other Public Works Charges connected with the Department	1,106	
Value of Stationery supplied	329	
Value of Printing executed by Government Press	582	
House, Lighting, Police, and Water Rates	680	
Cost of Note Forms received from England, including Freight	12,111	
Pensions	1,189	
Service Telegrams	107	
Purchase of Service Stamps	266	
Cost of Chests, Bags, and Locks	184	
Charges for Remittance	30	
Contingencies	1,517	
Dead Stock (Cost of Office Furniture, &c.)	101	
Travelling Allowances	69	
Refunds	69	
TOTAL CHARGES . Rx.		42,424
NET PROFIT IN 1890-91 . Rx.		212,460

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale proceeds of Unclaimed and Escheated Property	1,166	1,690	976	582	4,786	2,527	1,089	1,082	3,467	17,365
Court Fees realized in Cash	94	978	8	188	7,616	21,654	644	2,530	1,036	34,748
Pleadership Examination Fees	...	53	...	86	2,297	591	...	974	13	4,014
General Fees, Fines, and Forfeitures	4,214	10,193	27,509	6,270	73,266	25,989	41,652	51,283	31,265	271,632
Miscellaneous Fees and Fines:										
Record Room Receipts	...	...	...	...	...	120	3,644	...	3,072	6,836
Other Receipts	...	192	5	...	...	1	13	150	114	475
Miscellaneous	16	321	135	68	1,669	856	490	522	1,077	5,154
Upper Burma Receipts	...	...	15,298	...	...	..	...	...	...	15,298
Jails:										
Sale Proceeds of Jail Manufactures	1,736	21,327	24,964	1,195	76,346	33,168	15,900	19,040	10,040	203,716
Receipts on account of Thuggee School of Industry	...	9,432	...	...	...	...	...	...	...	9,432
Convict Receipts at Port Blair	25,422	...	...	...	...	...	...	...	..	25,422
Hire of Convicts	1,372	221	1,148	4,668	48	4,357	4,164	876	9,640	26,494
Other Jail Receipts	155	310	1,552	30	235	355	445	396	2,294	5,772
Upper Burma Receipts	...	...	7,557	...	...	...	...	...	..	7,557
TOTAL RECEIPTS UNDER LAW AND JUSTICE . Rx.	34,175	44,717	79,143	13,087	166,263	89,618	68,041	76,853	62,018	633,915

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:										
Salaries, Establishments and Contingencies of:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
High Courts (as per details in Account No. 31C)	...	...	...	...	112,749	35,520	...	53,328	65,147	266,744
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	32,313	..	...	32,313
Judicial Commissioner	434	6,668	5,748	...	...	10,086	...	...	4,724	27,660
Recorder	...	...	6,894	...	...	...	...	...	...	6,894
Law Officers	255	250	4,517	335	26,244	8,707	4,201	14,177	17,559	76,245
Administrator General	...	...	...	...	...	...	...	...	300	300
Civil and Sessions Courts (as per details in Account No. 31D)	7,759	3,025	4,523	14,754	425,884	215,007	116,730	237,889	187,172	1,212,743
Criminal Courts (as per details in Account No. 31E)	13,124	58,559	85,125	37,937	218,918	157,712	128,602	92,919	129,669	922,565
Coroner's Court	...	...	...	...	1,379	...	...	...	1,315	2,694
Presidency Magistrates	...	...	...	...	5,928	...	...	4,799	7,616	18,343
Courts of Small Causes	526	3,463	3,337	...	20,900	6,720	3,760	8,729	24,107	71,542
Pleadership Examination charges	...	1	...	5	570	614	...	923	20	2,133
Refunds	2,051	1,654	7,743	426	11,508	3,974	4,528	5,738	3,911	41,533
Upper Burma Charges	...	...	76,882	...	...	...	...	...	...	76,882
Jails:										
Jails (as per details in Account No. 31F)	6,025	55,834	76,480	10,786	204,028	133,632	88,050	83,920	62,525	721,280
Convict charges at Port Blair and Nicobars (as per details in Account No. 31G)	112,892	...	...	...	...	...	...	...	...	112,892
Convict charges at Straits Settlements	909	...	...	...	...	...	...	...	...	909
Refunds	...	...	2	...	3	33	270	...	...	308
Upper Burma Charges	...	...	31,071	...	...	...	...	...	...	31,071
TOTAL CHARGES IN INDIA . Rx.	143,975	129,454	302,322	64,243	1,028,111	572,005	378,454	502,422	504,065	3,625,051

CHARGES IN ENGLAND:	£	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	150	
Stores for India:		
Coal for Port Blair &c.	483	
		£ 633
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.		207
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.		3,625,891

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1891.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Judges	61,694	22,852	21,378	28,118	33,055	167,097
Appellate Branch—Establishment and Contingencies	31,053	12,668	10,935	16,113	10,502	81,271
Original Branch—Establishment & Contingencies	20,002	...	...	9,097	21,590	50,689
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	112,749	35,520	32,313	53,328	65,147	299,057

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges, and Moonsiffs	4,096	2,291	2,422	6,928	213,449	111,505	73,064	97,982	86,299	598,036
Establishment	1,315	705	1,242	3,153	95,236	50,437	16,269	60,862	50,389	279,608
Ditto Judicial Record	...	...	...	...	...	6,603	...	..	...	6,603
Service of Processes	1,959	...	446	3,597	78,681	38,349	19,323	67,889	36,591	246,835
Travelling Allowances	52	29	221	119	2,604	1,500	1,377	733	2,807	9,442
Diet of Witnesses	36	...	91	63	1,778	1,248	...	3,119	3,067	9,402
Service Postage	24	...	8	64	2,415	1,210	3,305	781	1,822	9,629
Contingent Charges	277	...	93	830	31,721	4,155	3,392	6,523	5,521	52,512
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	676	676
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	7,759	3,025	4,523	14,754	425,884	215,007	116,730	237,889	187,172	1,212,743

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part* of Salaries of Magistrates and Deputy Commissioners	2,324	16,019	17,902	9,506	48,949	52,343	33,632	11,273	27,088	219,036
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	1,595	11,858	26,571	12,522	83,415	35,496	31,292	27,690	57,874	288,313
Salaries of Cantonment, City, and Railway Magistrates, &c.	4,289	1,171	397	...	2,676	12,187	7,636	870	9,234	38,460
Establishments	3,090	16,544	18,783	10,971	46,444	35,051	34,940	36,987	14,014	216,824
Travelling Allowances	422	1,412	4,885	1,912	8,776	5,196	4,694	6,009	12,524	45,830
Diet and Road Money to Witnesses	156	687	5,052	121	2,242	7,913	4,984	3,672	4,492	29,319
Service of Process s	...	7,711	9,209	789	11,346	...	...	144	...	29,199
Service Postage	194	1,137	685	562	2,157	1,945	6,072	197	3,210	16,159
Other Contingencies	1,054	2,020	1,641	1,554	12,913	7,581	5,352	6,077	1,047	39,239
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	186	186
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	13,124	58,559	85,125	37,937	218,918	157,712	128,602	92,919	129,669	922,565

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	2,899	609	5,567	4,033	3,701	4,108	2,604	23,521
Presidency Jails	...	...	...	...	10,953	...	...	7,382	5,515	23,850
Central Jails	...	15,371	39,959	...	42,924	43,425	9,012	32,499	7,420	190,610
District Jails	4,332	9,129	14,433	6,058	47,128	53,340	46,935	19,562	29,063	229,980
Lock-ups	327	760	3,831	1,009	11,393	6,267	3,949	6,536	3,113	37,185
Convict Camps and Temporary Central Jails	...	...	...	2,314	...	...	9,902	...	4,467	16,683
School of Industry	...	2,094	1,380	...	2,992	1,324	...	...	2,552	10,342
Charges for Transportation of Convicts	...	103	794	2	...	353	217	611	276	2,356
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	69	69
Jail Manufactures	1,366	28,377	13,184	794	83,071	24,890	14,334	13,222	7,446	186,684
TOTAL CHARGES UNDER JAILS . Rx.	6,025	55,834	76,480	10,786	204,028	133,632	88,950	83,920	62,525	721,280

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1891.

INDIA, GENERAL.	*Rx.*	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	11,960	
Police Establishment	13,698	
Medical, Commissariat, and other Establishments	11,006	
Ecclesiastical Establishment, Chaplain	771	
Commissariat Supplies	39,368	
Stores, Clothing, Tools, &c.	5,775	
Passage and Subsistence Money to Convicts	14,422	
Freight	10,752	
Miscellaneous Services, Supplies, and Contingencies	5,140	
TOTAL CONVICT CHARGES AT PORT BLAIR, &C. . Rx.		112,892

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	1,477	4,719	177	2,381	2,539	3,704	2,233	14,748	31,978
Contributions received for Police furnished to Municipal, Cantonments and Town Funds	...	697	...	...	912	6,295	54,704	...	6,058	68,666
Presidency Police	...	...	...	...	15,226	...	...	2,892	11,433	29,551
Recoveries on account of Village Police	...	...	...	...	14,679	...	9	...	...	14,688
Fees, Fines, and Forfeitures	735	15,257	3,521	7,427	47,886	26,824	10,443	33,496	31,452	177,041
Cash Receipts under the Arms Act	...	...	...	15	3	4	35	...	32	89
Contributions for Pensions	60	429	19	7	546	489	85	131	364	2,130
Miscellaneous	645	450	709	3,142	8,625	1,653	1,004	3,206	5,710	25,144
Upper Burma Receipts	...	...	20,096	..	..	...	...	...	...	20,096
TOTAL POLICE RECEIPTS . Rx.	1,440	18,310	29,064	10,768	90,258	37,804	69,984	41,958	69,797	369,383
CHARGES.										
Presidency Police	...	...	...	...	71,406	...	...	24,125	31,039	126,570
Provincial Superintending Officers of the District Police	...	4,089	15,370	2,952	13,455	14,617	13,810	11,968	6,081	82,342
District Executive Force:										
District Superintendents and Assistants	1,848	16,268	22,145	5,868	50,689	40,891	33,391	30,086	20,517	221,703
Inspectors, Constables, &c.	24,960	85,588	159,710	27,879	263,851	273,194	177,903	249,863	242,434	1,505,382
Office and other Establishments	504	777	1,485	1,230	15,966	607	442	...	8,320	29,331
Police Hospitals, Establishments and Charges	141	1,297	...	256	1,970	2,130	...	2,446	514	8,754
Clothing	1,311	4,770	7,799	1,677	13,534	18,617	6,840	10,977	14,342	79,867
Arms and Accoutrements	7	773	1,296	120	480	2,562	1,747	2,952	936	10,873
Miscellaneous	3,489	11,978	29,981	4,834	46,217	25,785	18,428	42,000	33,585	216,297
Total District Executive Force . Rx.	32,260	121,451	222,416	41,864	392,707	363,786	238,751	338,324	320,648	2,072,207
Railway Police	6,677	1,927	4,218	96	9,778	2,521	13,249	1,296	12,948	52,710
Municipal Police	...	...	...	...	....	...	54,709	..	3,757	58,466
Village Police	...	...	34,392	129	18,830	252,190	...	655	85,267	391,463
Guards for the Customs and Salt Departments	...	...	...	...	....	...	...	1,103	...	1,103
Special Police	1,944	726	28,228	74,394	77,171	2,402	15,736	886	59,044	260,531
Cattle Pounds	327	5,476	563	2,068	3,598	7,889	2,943	23,187	10,264	56,315
Steam Boiler Inspection Establishment and Charges	...	...	750	...	2,010	...	...	...	2,031	4,791
Thuggee and Dacoity	10,870	...	...	...	...	14	...	...	...	10,884
Miscellaneous	...	...	2	...	....	8	303	...	199	512
Refunds	8	147	1,171	2	3,642	391	138	121	292	5,912
Upper Burma Charges	...	...	735,877	...	...	....	....	..	...	735,877
TOTAL POLICE CHARGES . Rx.	52,086	133,816	1,042,987	121,505	592,597	643,818	339,639	401,665	531,570	3,859,683

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1891.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	83,958	...	515	84,473
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Dockyard Fees	1,264	...	...	...	...	...	1,264
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	78,728	...	...	...	...	...	78,728
Ditto for Port and Local Funds and for Private Individuals	3,630	...	...	...	...	...	3,630
Value of Water supplied to Royal Navy Ships and Vessels of other Departments	2,572	...	...	...	...	...	2,572
Hire of Vessels	7	...	...	...	...	...	7
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of condemned stores	5,951	21	...	135	...	...	6,107
Miscellaneous	...	454	...	...	...	...	454
Registration and other Fees:							
Fees realized at the Shipping Office	...	126	...	3,306	...	5,820	9,252
Examination Fees	...	73	...	313	...	...	386
Fees under Merchant Seamen's Act of 1854	...	...	...	2	...	...	2
Freight, Passage, and Tonnage	...	526	...	...	...	...	526
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	3,243	...	...	...	...	...	3,243
Deductions for Mess Money	...	...	...	1,114	...	...	1,114
Coast Light Dues	...	24,068	...	...	...	...	24,068
Other Items	1,966	3,005	6	3,046	44	30	8,097
Upper Burma	...	1,683	...	...	...	...	1,683
TOTAL MARINE RECEIPTS . Rx.	97,361	29,956	6	91,874	44	6,365	225,606

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1891.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,000	...	1,000
Director and Deputy Director of Indian Marine	8,701	465	
Examiner of Marine Accounts	5,155	78	
	13,856	543	14,399
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	7,939	} 197	
Office Establishment	587		
	8,526	197	8,723

MISCELLANEOUS SHORE ESTABLISHMENTS.	Salaries and Establishments.	Contingencies.	Total.	
Agent for Government Consignments, Calcutta	1,443	81	1,524	
Charges for landing stores for other Departments	4,913	...	4,913	
			6,437	
Deduct—Recoveries for stores landed for other Departments			5,948	
			489	
Perim Light-house	405	562	967	
Miscellaneous	759	...	759	
				2,215

DOCKYARDS.	Kidderpore.	Bombay.	
Staff Officer's Department	1,480	1,846	
Constructor's Department	1,392	1,782	
Factory Branch	2,284	3,172	
Builder's Branch	690	1,824	
Store and Account Departments	2,970	5,145	
Dockyard Dispensary	98	216	
Wages of Artificers and Labourers	15,455	27,158	
Miscellaneous	903	177	
	25,272	41,320	66,592

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
1,160	250	Steam Troop-ship "Tenasserim"	5,917	
394	150	Steamer "Enterprise"	3,568	
1,701	460	Troop-ship "Clive"	6,672	
1,370	200	Troop-ship "Canning"	5,576	
40	25	Steamer "Nancowry"	789	
714	200	Turret-vessel "Abyssinia"	} 3,660	
745	250	Ditto "Magdala"		
—	—	Troop-ship "Dalhousie"	4,864	
—	—	"Mayo"	4,346	
—	—	Despatch Vessel "Lawrence"	3,761	
		Contingencies	446	
				39,599
		Carried forward . Rx.		39,599 / 92,929

No. 33B.—Account of Marine Charges for the Year ended 31st March 1891 —*continued.*

Net Tonnage.	Nominal Horse-Power.		Rx.	Rx.
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		
		Brought forward		92,929
		SALARIES AND ALLOWANCES, &c.—Brought forward		39,599
		Inland Steamers and Flats.		
86	50	Steamer "Comet"	1,736	
		"Sladen," including Flats C and D	2,565	
338	150	Steamer "Irrawaddy," including Flats Nos. 1 and 2	2,608	
200	60	"Mayu"	253	
		"Bhamo"	1,646	
		"Pagan"	1,632	
		Contingencies	294	
				10,734
		Marine Survey.		
		Steam-cutter "Investigator"	2,919	
		Marine Survey Boat Party	551	
		Contingencies	81	
				3,551
		Small Steamers and Launches.		
		"Beas"	9	
		"Chinsurah," "Leopard" and "Manora"	410	
		Sub-Marine Mining Vessels, Bombay—"Muzbee" / "Tickler"	665	
		" " " Calcutta—"Panther" / "Alexandra"	632	
		" " " Karachi—"Sapper" / "Miner"	474	
		" " " Rangoon—"Tamil" / "Handy"	834	
		Torpedo Boat, "Marhatta"	327	
		" "Rajput"	274	
		" "Sikh"	222	
		" "Gurkha"	398	
		" "Karen"	221	
		" "Pathan"	219	
		" "Baluchi"	222	
		Vessels in Ordinary, "Calcutta" Hulk "Quangtung"	484	
		" " "Ganges"	246	
		Contingencies	21	
				5,598
		Viceroy's Yacht Establishment and Contingencies	749	749
		Yard Crafts.		
		Yard Craft, Calcutta	945	
		Ditto, Bombay	4,007	
				4,952
		General duty, leave allowances, &c.	...	1,516
				66,699
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	17,676	
		Allowances in lieu of Provisions	3,518	
				21,194
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	8,425	
		Metals and Metal Articles	3,180	
		Freight, Carriage, and Stowage	2,168	
		Coals and other Fuel	28,493	
		Hemp, Canvas, Rope, &c.	4,642	
		Marine Steam-Engines and Gear	16	
		Paint Materials, Oils, Tar, Tallow, &c.	13,114	
			60,038	
		Deduct—Value of Supplies to other Departments	14,561	
				45,477
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	4,335	
				4,335
		Carried forward . Rx.		230,634

No. 33B.—Account of Marine Charges for the Year ended 31st March 1891 —*continued.*

	Rx.	Rx.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Brought forward	...	230,634	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	2,933		
Passage and Conveyance of Officers and Men	1,714		
Allowance to Marine Officers for passing in Oriental languages	90		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	5·593		
Medical Stores	250		
Freight on Europe Stores	2,508		
Miscellaneous	1,253	14,341	
		244 975	
Deduct—Amount debited to the Military Department for Stores, Coals, landing and embarking Troops, &c.		15,565	
TOTAL IMPERIAL CHARGES, INDIA, GENERAL			229,410

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	4,993	2,257	7,033	164	902	15,349	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	300	1,965	....	...	2,265	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	845	1,806	7,477	....	448	10,576	
PURCHASE AND HIRE OF SHIPS AND VESSELS	1,833	8,185	918	684	...	11,620	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	186	57,773	...	331	58,290	
MARINE ESTABLISHMENTS	3,878	...	7,718	835	1,939	14,370	
SUBSIDIES TO STEAM-BOAT COMPANIES	6,657	5,792	3,792	...	...	16,241	
MISCELLANEOUS—							
OTHER MISCELLANEOUS CHARGES	557	28	6,640	1,954	207	9,386	
STATE YACHT ESTABLISHMENTS	...	....	709	....	...	709	
LIGHT-HOUSES AND LIGHT-SHIPS	9,238	...	...	....	...	9,238	
REFUNDS	81	...	22	...	...	103	
TOTAL PROVINCIAL CHARGES IN INDIA	28,082	18,554	94,047	3,637	3,827		148,147
UPPER BURMA	28,139						28,139
TOTAL CHARGES IN INDIA						Rx.	405,696

	£	£	
CHARGES IN ENGLAND:			
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, &c.	37 902		
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes	97		
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c.	2,105		
		40,104	
Stores for India:	£		
For Bengal: Coals	311		
Miscellaneous Stores	31,037	31,348	
For Bombay: Coals	10,523		
Miscellaneous Stores	33,767		
		44,290	
		75,638	
EXCHANGE ON CHARGES IN ENGLAND		Rx.	£ 115,742 / 37,819
TOTAL MARINE CHARGES		Rx.	559,257

No. 33B.—Account of Marine Charges for the Year ended 31st March 1891 —*continued.*

Net Tonnage.	Nominal Horse-Power.	DETAILS OF PROVINCIAL CHARGES.	Burma.	Assam.	Bengal.	Madras.	Bombay.	
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Sea-going Vessels in Commission.						
		Sandoway Packet Service	119	...	...	...	...	119
		Pilot Vessels.						
		P. V. "Coleroon"	...	...	1,250	...	...	1,250
		" "Sarasvati"	...	...	1,338	...	...	1,338
		" "Guide"	...	...	2,922	...	...	2,922
		" "Sylph"	...	...	54	...	...	54
		Extra crew for Pilot Vessels	...	...	6	...	...	6
		Inland Steamers and Flats.						
98	90	Steamer "Kolodyne"	...	2,022	...	...	...	2,022
47		Yacht Flat "Sunamukhi"	...	235	...	...	...	235
		Steam Launch "Enchantress"	...	...	54	...	...	54
		" "Active"	...	...	77	...	...	77
		" "Fame"	...	...	1,319	...	...	1,319
		Steamer "Margaret Northcote"	...	...	...	164	...	164
432	...	Flat "Mooltan"	...	...	...	...	902	902
435	60	Steamer "Jhelum"						
		Steam Launch Establishment and Contingencies	4,874	...	...	...	...	4,874
		Port Officer's Gig	...	...	13	...	...	13
		TOTAL SALARIES, &c. Rx.	4,993	2,257	7,033	164	902	15,349
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.						
		Branch, Master, and Mate Pilots' Allowances	...	...	7,989	...	104	8,093
		Volunteers' and Leadsmen's Allowances	...	...	1,266	...	...	1,266
		Pilotage Allowance, Free List	...	186	29,767	...	...	46,601
		Pilotage Allowance, Licensed List			16,648			
		Pilot Vessels	...	...	...	...	114	114
		Surgeon at the Sand-heads	...	...	396	...	...	396
		Mess, Passage, and Miscellaneous	...	...	1,707	...	113	1,820
		TOTAL PILOTAGE, &C. Rx.	...	186	57,773	...	331	58,290
		MARINE ESTABLISHMENTS.						
		Port Officer's Department	3,813	...	3,037	...	...	6,850
		Agent for Government Consignments	...	...	...	425	...	425
		Shipping Office	...	...	2,150	...	1,853	4,003
		Marine Court	65	...	322	...	86	473
		Establishment and Miscellaneous	...	...	...	410	...	410
		Survey of Steam Vessels	...	...	2,209	...	...	2,209
		TOTAL MARINE ESTABLISHMENTS Rx.	3,878	...	7,718	835	1,939	14,370
		OTHER MISCELLANEOUS CHARGES.						
		Shipping Fees and Sundries	...	...	154	...	...	154
		Hire of Moorings for Sea-going and Inland Vessels	...	...	1,456	...	...	1,456
		Contribution to Port Funds	557	...	4,280	1,188	...	6,025
		Life Boat Establishment at Goalundo	...	...	63	...	...	63
		Harbour Master's Fees for Sea-going and Inland Vessels	...	...	140	...	...	140
		Life Boats at Alibag	...	...	...	...	168	168
		Miscellaneous	...	28	547	766	39	1,380
		TOTAL OTHER MISCELLANEOUS CHARGES Rx.	557	28	6,640	1,954	207	9,386

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FEES	1,138	3,171	855	3,994	55,399	18,169	5,957	25,340	36,771	150,794
CONTRIBUTIONS	107	8,087	837	33	2,461	1,881	245	1,380	2,957	17,988
INCOME FROM ENDOWMENTS	...	...	...	...	375	60	...	112	...	547
MISCELLANEOUS	263	436	235	151	2,630	3,475	367	2,264	2,298	12,119
Sale-proceeds of Books	1	3,208	109	11	13	831	134	2,366	15,572	22,245
UPPER BURMA	...	...	52	...	...	...	...	...	...	52
TOTAL RECEIPTS . Rx.	1,509	14,902	2,088	4,189	60,878	24,416	6,703	31,462	57,598	203,745
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION:										
Salary	...	1,565	1,545	1,289	3,000	2,278	2,255	2,757	3,000	17,689
Establishment and Contingencies	...	991	914	734	3,320	1,682	2,358	2,582	1,352	13,933
INSPECTORS:										
Salary	414	5,260	4,852	2,351	35,741	13,490	11,391	15,486	13,276	102,261
Establishment and Contingencies	400	2,693	1,896	1,403	24,445	11,729	4,635	18,818	9,173	75,192
UNIVERSITY	...	...	...	...	...	...	3,437	...	2,000	5,437
GOVT. COLLEGES—General	3,491	1,989	...	...	49,600	11,165	5,770	22,356	14,222	108,593
GOVT. COLLEGES—Professional	...	...	...	...	10,661	...	...	6,538	10,958	28,157
GOVT. SCHOOLS—GENERAL:										
Secondary	1,797	17,060	1,606	7,871	63,992	41,541	9,847	17,719	33,116	194,549
Primary	1,589	15,823	64	103	210	55,573	31,470	42,603	118,689	266,124
Contribution to Schools	...	89	150	...	18	...	15,997	641	20,521	37,416
GOVERNMENT SCHOOLS—SPECIAL:										
Training Schools	311	3,226	2,075	1,638	7,443	4,488	6,050	16,720	8,367	50,318
Technical Schools	...	654	1,424	128	5,386	...	1,899	8,129	7,006	24,626
Other Schools	...	...	...	...	1,565	...	...	1,635	...	3,200
GRANTS-IN-AID	5,111	5,644	10,968	15,066	59,090	18,016	26,805	36,589	31,118	208,407
Payments by Results	...	3,002	5,438	...	63,410	12,882	21	36,989	20,037	141,779
SCHOLARSHIPS	500	2,855	1,405	1,882	21,175	5,401	6,542	1,994	5,962	47,716
MISCELLANEOUS	470	366	8,787	500	3,125	2,105	1,264	1,109	327	18,053
Government Book Depôt	...	2,857	...	...	...	...	...	1,464	11,609	15,930
Grants for Encouragement of Literature	...	17	...	189	855	831	414	...	400	2,706
REFUNDS	...	32	219	...	295	11	27	145	287	1,016
Upper Burma	...	...	6,608	...	...	...	...	...	...	6,608
TOTAL CHARGES IN INDIA . Rx.	14,083	64,123	47,951	33,154	353,331	181,192	130,182	234,274	311,420	1,369,710

	£		
CHARGES IN ENGLAND:			
Passage to India of Educational Officers on appointment, &c.	325		
Scholarships to enable Natives of India to pursue their education in England	1,201		
			1,526
EXCHANGE ON CHARGES IN ENGLAND		Rx.	499
TOTAL CHARGES under EDUCATION		Rx.	1,371,735

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Stipend of the Bishop	4,568	...	960	...	...	...	...	2,560	2,560	10,648
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	7,357	2,878	3,008	1,428	10,951	15,753	18,463	24,490	19,920	104,248
Establishments	439	204	274	42	799	738	702	1,339	1,200	5,737
Church of Scotland: (*a*)										
Pay of Chaplains and Registrars	720	...	...	...	1,527	1,140	522	1,718	3,200	8,827
Establishments	41	...	...	...	222	41	12	137	121	574
Church of Rome:										
Allowances to Bishops and Priests, &c. (*a*)	...	...	396	...	693	401	430	600	1,588	4,108
Allowances to other Clergymen	552	173	184	...	250	1,365	1,515	483	587	5,109
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction, and Repairs, &c.).	2,700	550	755	266	2,742	2,528	2,489	3,625	3,864	19,519
Charges for Cemeteries	265	194	219	93	567	728	587	890	875	4,418
Upper Burma Charges	...	...	2,278	...	...	...	...	...	...	2,278
TOTAL CHARGES IN INDIA (*a*) Rx.	16,642	3,999	8,074	1,829	17,751	22,694	24,720	35,842	33,915	165,466
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment £										406
EXCHANGE ON CHARGES IN ENGLAND Rx.										133
TOTAL ECCLESIASTICAL CHARGES (*a*) Rx.										166,005

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63, page 175.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1891.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	2,663	2	180	2,156	2,139	7,140
Hospital Receipts	...	...	8	...	5,915	66	658	956	2,738	10,341
Lunatic Asylum Receipts	10	257	1,653	14	2,315	397	144	649	1,737	7,176
Sale of Medical Stores	...	48	...	3	...	8	151	272	188	670
Income from Endowments	...	...	...	...	...	374	...	37	...	411
Contributions	712	969	252	...	3,647	10,986	2,450	4,592	4,165	27,773
Miscellaneous	9	48	25	88	414	1,092	255	1,052	362	3,345
Upper Burma Receipts	...	...	255	...	...	...	...	...	...	255
TOTAL RECEIPTS IN INDIA . Rx.	731	1,322	2,193	105	14,954	12,925	3,838	9,714	11,329	57,111
RECEIPTS IN ENGLAND:									£	
Royal India Lunatic Asylum, Ealing:										
Sale proceeds of the Estate at Ealing									31,000	
Pay, pensions, &c., of inmates, appropriated to their maintenance, sale of farm produce, &c.									2,531	
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum, &c.									115	£ 33,646
EXCHANGE ON RECEIPTS IN ENGLAND										Rx. 10,994
									TOTAL MEDICAL RECEIPTS . Rx.	101,751

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1891.

CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	9,327	18,519	14,063	11,615	57,978	44,419	29,473	43,027	29,407	257,828
Hospitals and Dispensaries	3,174	7,114	2,022	9,005	41,220	40,793	28,685	84,772	59,471	276,256
Sanitation and Vaccination	6,143	4,269	2,790	2,433	20,589	15,618	10,664	25,057	27,550	115,113
Grants for Medical purposes	1,178	86	800	1,014	307	897	...	675	301	5,258
Medical Schools and Colleges	...	...	257	...	26,903	2,678	10,374	14,883	17,528	72,623
Lunatic Asylum	331	1,539	2,900	758	11,223	6,445	3,284	8,186	10,458	45,124
Lock Hospital	...	...	415	...	1,764	...	...	...	...	2,179
Chemical Examiner's Department	...	...	240	...	2,450	361	102	1,793	1,937	6,883
Refunds	...	25	3	1	52	2	2	55	92	232
Upper Burma Charges	...	...	16,906	...	...	...	...	...	...	16,906
TOTAL CHARGES IN INDIA . Rx.	20,153	31,552	40,396	24,826	162,486	111,213	82,584	178,448	146,744	798,402
CHARGES IN ENGLAND:									£	
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the staff, board, and clothing of the lunatics, and other expenses									6,161	
Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum									272	£ 6,433
EXCHANGE ON CHARGES IN ENGLAND										Rx. 2,102
									TOTAL MEDICAL CHARGES . Rx.	806,937

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1891.

In India.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
POLITICAL AGENTS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	92,120	1,357	...	3,788	...	2,024	12,603	5,869	36,742	154,503
Establishments and Contingent Charges	69,349	111	47	1,980	...	843	6,239	2,559	19,307	100,435
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	510	...	...	510
Allowance to Khyber Tribes	...	...	...	...	...	...	9,376	...	...	9,376
Perso-Afghan Frontier, Khorassan	14,360	...	...	...	...	...	...	...	...	14,360
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	11,590	...	...	11,590
Payments for guarding Hill Passes	...	...	...	...	...	...	2,297	...	...	2,297
Beluchistan Charges:										
Bori Valley Pass Service	1,380	...	...	...	...	...	...	...	...	1,380
Tribal Services	23,684	...	...	...	...	...	...	...	...	23,684
Frontier Levies and Maintenance of Communication	18,775	...	...	...	...	...	...	...	...	18,775
Khetran	984	...	...	...	...	...	...	...	...	984
Zhob Valley Charges	28,208	...	...	...	...	...	...	...	...	28,208
POLITICAL SUBSIDIES:										
Political Subsidies	150,652	...	...	...	...	...	1,230	...	...	151,882
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	3,169	...	8	167	151	...	3,762	...	2,014	9,271
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	3,676	39	1,286	135	1,678	...	1,073	...	4,941	12,828
REFUGEES AND STATE PRISONERS:										
Yakub Khan, ex-Amir of Afghanistan, charges on account of		...	...	...	...	5,415	...	...	...	5,415
Ayub Khan, charges on account of	...	...	...	...	...	...	30,804	...	...	30,804
Kabul Refugees, allowances to	1,230	...	...	...	...	3,520	24,850	...	73	29,673
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	4,039	4,039
Burmese Refugees and State Prisoners	3,165	...	...	...	...	248	...	...	...	3,413
Other Refugees and State Prisoners	...	35	290	...	442	710	237	426	780	2,920

SPECIAL POLITICAL EXPENDITURE—										
Afghan Delimitation Commission	1,026	...	...	...	...	...	...	...	...	1,026
Sikkim Expedition	656	...	...	...	3,834	...	...	...	...	4,490
Zoab and Gomal Expedition	...	...	...	...	...	...	5,527	...	...	5,527
Lushai Expedition	...	...	...	...	2,234	...	...	...	...	2,234
Gilgit Mission	...	...	...	...	...	...	3	...	...	3
Sheroni Expedition	3,256	...	...	...	...	...	...	...	...	3,256
Mekran Expedition	2,777	...	...	...	...	...	...	...	...	2,777
Panjgar Mission	340	...	...	...	...	...	...	...	...	340
Other Charges	...	...	...	...	948	...	5,887	...	...	6,835
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	7,460	...	...	...	...	...	...	...	...	7,460
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BULHAR	...	...	...	...	...	...	...	...	8,299	8,299
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	3,561	3,561
MISCELLANEOUS—										
Mhairwara Battalion	19,314	...	...	...	...	...	...	...	...	19,314
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	1,629	...	...	...	...	...	...	...	...	1,629
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,224	...	...	...	...	...	...	...	...	1,224
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	516	...	...	536
Rewards for Intelligence and Assistance	...	...	...	...	...	...	521	...	3	524
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	38	195	94	...	176	1,135	1,638
Purchase and Repair of Insignia of India Order	2	...	...	...	...	...	...	...	...	2
Chapter of the Star of India, &c.	1	...	...	...	...	...	...	...	...	1
Rents, Rates and Taxes	...	...	16	...	...	...	...	...	...	16
Allowance to Hostages	...	...	...	...	...	...	628	...	...	628
Sundry Charges	1,051	99	472	209	156	53	4,011	...	217	6,268
UPPER BURMA CHARGES	...	...	36,182	...	...	...	...	...	...	36,182
TOTAL CHARGES IN INDIA . Rx.	458,148	1,641	38,301	6,317	9,638	12,907	121,664	9,030	81,111	738,757
IN ENGLAND—									£	
Mission to the Court of Persia									10,000	
Her Majesty's Establishments in China									12,500	
Contribution towards the expenses of the Jedda Consulate									410	
Passage to Bombay of two officers attached to the staff of the Czarewitch on his tour in India									150	
									23,060	
Stores for India—Presentation Articles, &c.									896	
EXCHANGE ON CHARGES IN ENGLAND									£ 23,956 Rx. 7,828	
TOTAL CHARGES OF POLITICAL AGENCIES, &c. . Rx.										770,541

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1891.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	218	...	...	166	1,742	936	88	1,715	4,865
Botanical and other Public Garden Receipts	50	1,036	...	...	333	3,075	4,569	468	836	10,367
Cinchona Plantation Receipts	...	...	...	...	11,881	...	...	2,888	...	14,769
Receipts on account of Public Exhibitions and Fairs	183	250	...	...	142	5,119	3,913	8	134	9,749
Government Bull and Stallion Receipts	751	...	...	...	...	...	...	...	...	751
Veterinary Receipts	...	3	28	...	...	3	17	75	611	737
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	5,740	1,326	9	...	...	...	7,075
Examination Fees	136	...	...	...	127	34	18	11,887	1,418	13,620
Emigration Fees	...	...	...	...	4,432	...	...	1,926	...	6,358
Sale of Instruments and Stores by the Mathematical Instrument Factory	4,774	...	...	...	...	...	...	...	...	4,774
Miscellaneous	1,074	9	2	40	801	389	1,114	138	2	3,569
TOTAL RECEIPTS IN INDIA . Rx.	6,968	1,516	30	5,780	19,208	10,371	10,567	17,478	4,716	76,634
RECEIPTS IN ENGLAND:										
Sale-proceeds of Books, Maps, &c. . . £										780
EXCHANGE ON RECEIPTS IN ENGLAND . . Rx.										255
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx										77,669

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1891.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Scientific.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SURVEY OF INDIA (as per detail below)	150,725	...	...	...	...	...	...	...	...	150,725
Botanical Survey	2,407	...	...	...	...	...	...	...	...	2,407
GEOLOGICAL SURVEY: Rx.										
Superintending Officers 11,855										
Establishment 1,941										
General Charges (including Library, Museum, &c.) 4,246										
	18,042	...	...	...	...	...	...	...	...	18,042
Exploration of Petroleum, Coal, and Minerals	...	...	1,860	...	71	...	...	...	...	1,931
Meteorological Department	26,002	...	...	...	...	...	...	...	...	26,002
Archæological Department	6,878	...	150	...	...	...	...	5	...	7,033
Preservation and Translation of Ancient Manuscripts	...	...	...	...	620	80	...	...	612	1,312
Museums	6,434	155	246	81	1,378	1,436	483	2,784	926	13,923
Observatories	7	...	...	...	...	...	...	1,944	1,596	3,547
Donations to Scientific Societies	...	...	240	...	1,200	...	...	550	480	2,470
Agricultural.										
Experimental Cultivation	2,819	925	108	10	1,455	2,923	850	176	4,608	13,874
Cinchona Plantations	...	...	...	...	10,176	...	...	7,524	...	17,700
Public Exhibitions and Fairs	147	535	27	29	539	4,726	2,128	54	1,378	9,563
Bull and Stallion Charges	27,501	...	...	...	...	...	...	...	...	27,501
Veterinary Charges	1,690	306	2,426	44	...	368	5,665	3,164	9,629	23,292
Botanical and other Public Gardens	178	2,123	100	...	10,745	9,036	9,703	2,620	1,492	35,997
Labour and Emigration.										
Emigration	848	...	...	...	2,226	205	...	1,296	...	4,575
Inland Labour Transport	...	...	...	2,805	1,317	1	...	...	...	4,123
Inspector of Factories	...	...	...	...	...	...	...	...	70	70
Statistics.										
Census	7,150	2,527	2,776	2,348	12,330	9,297	6,937	6,744	6,651	56,760
Registration of Railway Traffic	218	72	...	...	272	...	216	...	1,030	1,808
Registration of River-borne Traffic	...	...	...	291	1,770	...	...	...	..	2,061
Provincial Statistics	81	973	533	90	18	8	1,126	4,444	646	7,919
Miscellaneous.										
Examinations	4,392	...	...	...	203	...	...	13,676	86	18,357
Miscellaneous	...	47	...	...	...	386	430	...	841	1,704
Refunds	348	1	...	7	18	3	8	149	6	540
Upper Burma	...	...	4,543	...	...	...	...	...	...	4,543
TOTAL CHARGES IN INDIA . Rx.	255,867	7,664	13,009	5,705	44,338	28,469	27,546	45,130	30,051	457,779
				Rx. 382,598(a)						
CHARGES IN ENGLAND: Stores for India .				£ 10,686(b)				...	...	10,686
Other Charges										£ 10,394
TOTAL CHARGES IN ENGLAND .										£ 21,080
EXCHANGE ON CHARGES IN ENGLAND										Rx. 6,888
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS .										Rx. 485,747

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	INDIA, GENERAL. *Scientific.*		*Rx.*
SURVEY OF INDIA:			
Controlling and Administrative Staff			17,339
Head-Quarters Offices:			
Office Establishment and Drawing Branch			13,478
Lithographic Establishment			3,422
Photographic Establishment			3,122
Engraving Establishment			6,565
Cadastral Maps (besides English Charges for Stores)			3,538
Extra-Departmental Mapping			610
Trigonometrical Office Establishment			6,884
Simla Drawing Office Establishment			2,003
Miscellaneous Contingent Charges			6,538
Mathematical Instrument Factory (including cost of Instruments purchased in India)			6,756
Survey Parties:			
Charges of Working Parties			240,631
General and Miscellaneous Charges			445
		R.	311,331
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28		88,986	
to Upper Burma		26,153	
to Land Revenue, Management of Government Estates, Note (*b*) Account No. 13B, page 28		985	
to Forest Account, Note (*b*), Account No. 21, page 41		21,354	
for cost of Instruments and Maps supplied to other Public Departments		22,992	
Charged in the Assam Accounts to Advances for Survey Expenses recoverable from private parties		136	
			160,606
TOTAL CHARGES UNDER SURVEY OF INDIA .		Rx.	150,725

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section E.—Miscellaneous.

Revenue *Rx.*927,127. Expenditure *Rx.*4,678,516.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	90	...	...	527,569
Civil Furlough	40	„	98	...	...	232,747
Superannuation	41A	Receipts	99	...	357,553	...
„	41B	Expenditure	100	...	...	3,051,541
Stationery	42A	Receipts	101	...	92,472	...
„	42B	Expenditure	101	...	...	592,436
Exchange	43	Receipts	103	...	78,198	...
Miscellaneous	44A	„	104	...	398,904	...
„	44B	Expenditure	105	...	...	274,223.
		TOTAL		...	927,127	4,678,516

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1891.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
Exceeding ₹5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)			600
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding ₹5,000 per annum:			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand)	600		
Not exceeding ₹5,000 per annum	240		
			840
KHARUN CHIEFS.			
Exceeding ₹5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta)			450
MYSORE FAMILY.			
Exceeding ₹5,000 per annum:			
Shahzada Baharum Shah	600		
Rohimuddin	450		
Fatihah allowance	600		
Not exceeding ₹5,000 per annum	5,672		
			7,322
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—.			
Mirza Jehan Kader, Bahadur	3,087		
Nawab Zuman Aia Begum Sahiba	900		
Syad Muhamed Munseeruddin Bahadur	150		
Not exceeding ₹5,000 per annum	2,194		
			6,331
BHOW BEGUM'S ZAMANUT WASIKA.			
Exceeding ₹5,000 per annum:			
Mirza Muhomed Medi Ali Khan	1,027		
Aga Ali Hassan, Khan Bahadur	585		
Nawab Bakir Ali Khan	455		
Mohamed Ali Khan	43		
Not exceeding ₹5,000 per annum	7,728		
			9,838
BURMA FAMILY.			
Exceeding ₹5,000 per annum:			
Queen Myouk Showeaya	391		
Not exceeding ₹5,000 per annum	150		
			541
AFGHAN REFUGEE.			
Exceeding ₹5,000 per annum:			
Naib Noor Mahomed Khan			600
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Banda Family	1,140		
Bhonsla Family	67		
Bolia Family	574		
Jhansi Family	266		
Family of the late Pindara Chiefs	146		
Poligar Family	88		
Ahmednagar Family	70		
Amritsar Family	20		
Carnatic Stipendiaries	840		
Delhi Family	60		
Carried forward	3,271		26,522

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —*continued.*

			Rx.	
INDIA, GENERAL—*continued.*				
Brought forward		3,271	26,522	
OTHER PENSIONS—continued.				
Not exceeding ₹5,000 per annum:				
Family of Rao Khosal Sing of Hirapur		218		
Kurnool Family		493		
Mogul Family		120		
Shahpur Family		420		
Udaygiri Family		22		
Miscellaneous		4,689		
Parme Family		150		
Tokiher Family		12		
Nagpur Pensions		86		
			9,481	
CHARITABLE ALLOWANCES.				
Not exceeding ₹5,000 per annum:			36,003	
Bundelkhand Gosain Family		2,485		
Toria Kalpahar Family		95		
Gratuities to the Dependants of the late King of Oudh		1,029		
Allowances for the maintenance of religious establishments in Coorg		1,287		
Other religious establishments		116		
Miscellaneous		11		
			5,023	
				41,026
CENTRAL PROVINCES.				
TERRITORIAL AND POLITICAL PENSIONS.				
BURHANSHA FAMILY.				
Exceeding ₹5,000 per annum:				
Raja Azim Shah			5,000	
BHONSLA FAMILY.				
Exceeding ₹5,000 per annum:				
Laxman Rao		1,200		
Raghujee Rao Janojee Family		6,000		
Laxmi Bai		600		
		7,800		
Not exceeding ₹5,000 per annum		1,200		
RELATIVES OF THE BHONSLA FAMILY.				
Exceeding ₹5,000 per annum:				
Ahilojee Ahir Rao		750		
Gangabai Mohitun		705		
Not exceeding ₹5,000 per annum		4,664		
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.				
Exceeding ₹5,000 per annum:				
Bunyad Hosein		500		
Not exceeding ₹5,000 per annum		3,686		
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.				
Not exceeding ₹5,000 per annum		679		
			19,984	
OTHER PENSIONS.				
Not exceeding ₹5,000 per annum:				
Sattara Pension		12		
Bijragagarh Family		242		
Gond Raja of Chanda		87		
Pension from the 2½ lakhs Fund of Saugor		999		
Gwalior Pension—Annual Grants from Dowlut Rao, Sindia		137		
			1,477	
				26,461
	Carried forward			67,487

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —*continued.*

		Rx.	*Rx.*
BURMA.	Brought forward .	...	67,487
LOWER BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum:			
Delhi Family	1,575		
Refugee Princes	495		
Talifoo Refugee Prince	360		
Shan and other Chiefs	66		
Members of the ex-Royal Family of Burma	12	2,508	
UPPER BURMA.			
Exceeding ₹5,000 per annum:			
Official of the late Burmese Government—			
Kinwan Mingui		900	
Not exceeding ₹5,000 per annum:			
Members of the ex-Royal Family of Burma	7,655		
Shan and other Chiefs	273		
Officials of the late Burmese Government	4,359	12,287	15,695
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding ₹5,000 per annum:			
Keshav Kanta Sing Jubaraj	540		
Not exceeding ₹5,000 per annum	48	588	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Bar Senapati's Family	310		
Raja Purandar Sing's Family	318		
„ Jagesvar Sing's Family	37		
Tula Ram Senapati's Family	5		
Other Pensioners	317	987	
		1,575	
Charitable Allowances		39	1,614
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding ₹5,000 per annum:			
Hossain Alí Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	23,000		
Her Highness Nawab Raisoon-Nissa Begum	9,982		
Nawab Azim Ali Khan	5,632		
„ Shahioon-Nissa Begum	3,600		
Hosain Ali Mirza	2,500		
Nazarat Ali and Ali Mirza	2,500		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Iskunder Ali Mirza	1,500		
Sultan Gaitera Begum	1,344		
Syud Asad Ali Mirza	1,500		
„ Mozaffer Ali	1,011		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	1,000		
„ Khakan Mirza	917		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
„ Mohamed Toki Mirza	1,000		
	63,078		
Not exceeding ₹5,000 per annum	13,540	76,618	
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Prince Kumer Kudr Bahadoor	4,800		
„ Assman Jah „	1,380		
„ Jam Jah Ali „	1,020		
„ Mohamed Jogee Bahadoor	600		
„ Mohamed Jalal „	600		
„ Akhtar Jah	620		
Carried forward	9,020	76,618	84,796

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —*continued.*

	Rx.	*Rx.*	*Rx.*
Brought forward .	9,020	76,618	84,796
BENGAL—*continued.*			
OUDH FAMILY—continued . . .			
Exceeding ₹5,000 per annum:			
Prince Mohamed Baber Bahadoor	600		
,, Mohamed Askari ,, ...	600		
,, Mohamed Ibrahim Ali,, ...	600		
,, Tajool Moolook ,, ...	600		
,, Kam Buksh ,, ...	600		
,, Mohamed Ali Mirza ,, ...	600		
,, Masood Ali ,, ...	26		
,, Sultan Mirza	600		
,, Hossein Bux Bahadoor (Sudar Mirza)	600		
,, Mohamed Rejah Ali (Furrokh Mirza)	600		
,, Mohamed Asghar	600		
,, Mirza Aboo Torab (Mohamed Khorshed) . . .	600		
,, Mohamed Noke Abgod Bahadoor (Kamyab) . . .	600		
,, Ali Bahadoor Delwar Jah	600		
,, Ali Bahadoor Darajah	600		
Nawab Badshah Mehal Saheba	720		
,, Akhtar Mehal Saheba	720		
Princess Sarir Ara Zainub Begum Saheba	50		
	18,936		
Not exceeding ₹5,000 per annum	16 439		
		35,375	
KHURDA FAMILY.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding ₹5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	585		
	1,452		
Not exceeding ₹5,000 per annum	1,187		
		2,639	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing	1,700		
Not exceeding ₹5,000 per annum	40		
		1,740	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	1,490		
Purneah Family	502		
Bissenpore Raj Family	272		
Ungul Pensioners	238		
Goomesur Raj Family	204		
Nawab Daood Khan's Family	179		
Family of Raja Kadir Bux Khan and Kuder Hossein Khan . .	90		
Nawab Mooneeodwallah's Family	134		
Banki Pensioners	94		
Heirs of Shaib Bux Bibee	63		
Porahat Raj Family	41		
Raja Rajbullub's Family	41		
Nawab Ghazeeoodin's Family	19		
Family of Moulana Mohamed Asiff	13		
Munipur Family	30		
Mysore Family	38		
Family of Rajah Runjeet Sing	9		
Miscellaneous	1,659		
		5,116	
Charitable Allowances.			
Unno-chutter charges paid in Cuttack and Balasore . . .		637	
			124,685
Carried forward .			209,481

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891—*continued.*

		Rx.	*Rx.*
	Brought forward .	...	209,481
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding ₹5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	1,800		
Mirza-Solaiman Qadr	1,400		
„ Ali Qadr *alias* Inayat Ali Khan	960		
„ Ali Qadr, heir of Mirza Khurram Bakht . . .	525		
„ Farrukh Mohammad Taqi	770		
Fakhr-un-nissa Begum	1,200		
Nawab Sultan Begum	900		
Zeb-un-nissa Begum *alias* Haji Begum	900		
Badshah Bahu Begum	900		
Muiz-ud-dawla Mohammad Taqi Khan	650		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	524		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur . .	450		
	10,979		
Not exceeding ₹5,000 per annum	21,429		
		32,408	
JALAUN PENSIONERS.			
Exceeding ₹5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding ₹5,000 per annum:			
Mirza Muhammad Said Bakht	842		
Jahan Sultan Begum	432		
	1,274		
Not exceeding ₹5,000 per annum	6,305		
		7,579	
MAHARAJAH OF BENARES.			
Exceeding ₹5,000 per annum:			
Moharaja Prabhu Narain Singh Bahadur		15,000	
PUNJAB STATE PENSIONERS.			
Exceeding ₹5,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
Sardar Attar Singh	720		
		3,160	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	839		
Raja Lakshman Pershad, Fatehpur	731		
Khurshed Ara Ahmadi Begum, Lucknow	1,656		
		7,006	
Not exceeding ₹5,000 per annum:			
Family of Tafazzul Hosain Khan	1,916		
„ ex-Nawab of Farukabad	1,465		
„ late ex-Raja of Coorg	850		
„ late Nawab of Jhajjar	678		
„ late Raja of Jhansi	555		
„ late Rahmut-ulla Khan of Bareilly	412		
„ Shah Jalil and Shah Sultan of Bareilly . . .	466		
Carried forward .	6,342	65,873	209,481

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —*continued.*

		Rx.	*Rx.*
	Brought forward	65,873	209,481
NORTH-WESTERN PROVINCES AND OUDH —*continued.*			
Not exceeding ₹5,000 per annum—continued	6,342		
OTHER PENSIONS.			
Family of Moulvi Zia-ullah Khan of Bareilly	284		
„ Sultan Mohammad Mirzah-Shafi, Prince of Persia	274		
„ Nawab-Suja-ud-daula	206		
„ late ex-Nawab of Banda	90		
„ Khair-andesh Khan of Bareilly	82		
„ late Nawab Kasim Ali Khan of Benares	52		
„ Saiyed Baquar Ali Khan	25		
„ late Husain Ali Khan	18		
Moradabad Minhadars	681		
Commutations of Pensions	673		
Miscellaneous	4,297		
		13,024	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:		78,897	
Khadims of Dargah of Fatehpore Sikri	906		
Ranbir Singh (Family of Raja Lal Singh)	495		
Presents to Raja Ranbir Sing of Dehra	924		
	2,325		
Not exceeding ₹5,000 per annum	6,474		
		8,799	
			87,696
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
Exceeding ₹5,000 per annum:			
Mahomed Yar Khan	600		
Not exceeding ₹5,000 per annum	3,282		
		3,882	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tora	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	917		
Raja Jaswant Sing	786		
Mohammad Akram Khan, Nawab of Amb	400		
		5,903	
Not exceeding ₹5,000 per annum:			
Lahore Royal Family	2,170		
Delhi Royal Family	1,997		
Family of the Nawab Surfraz Khan of Multan	608		
Family of a Jagirdar in Rohtuck	67		
Miscellaneous	10,548		
		15,390	
		25,175	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:			
Sirdarni Kripa Devi	1,000		
Rani Kishen Koar	450		
	1,450		
Not exceeding ₹5,000 per annum:			
Delhi Royal Family	1,995		
Family of Nawab of Jhujjur	1,829		
Disbanded soldiers and their families of the late Sikh Government	313		
Family of ex-King of Cabul (Shahzaman)	147		
Miscellaneous	7,110		
		12,844	
			38,019
	Carried forward		335,196

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —*continued.*

		Rx.	Rx.
Brought forward		...	335,196
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding ₹5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum Sahiba	7,320		
Family of Prince Azim Jah, 1st Prince of Arcot	1,080		
His Highness Prince Muhammad Munivar Khan Bahadur, present Prince of Arcot	5,750		
Nawab Ahmad-un-Nissa Begum	3,300		
Kurshedun Nissa Begum	1,196		
Family of Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot	1,080		
Rahim-un-nissa Begum	540		
Ghausia Begum	960		
Khadijah Begum Sahiba	960		
	22,186		
Not exceeding ₹5,000 per annum	23,314		
		45,500	
TANJORE PENSIONS.			
Exceeding ₹5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba	1,800		
Kamacheamba Bahi Sahiba	1,200		
Anasumba Bahi Sahiba	960		
Aparupa Bahi Sahiba	720		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	880		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Depamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	960		
Bharam Bahi Sahiba	600		
Yuganadha Avaray Sahiba	534		
	12,454		
Not exceeding ₹5,000 per annum	7,419		
		19,873	
MASULIPATAM PENSIONS.			
Exceeding ₹5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,586		
Not exceeding ₹5,000 per annum	1,644		
		3,230	
KURNOOL PENSIONS.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
Not exceeding ₹5,000 per annum	3,360		
		4,800	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Palkonda Pension	552		
Maisur Pensions (Two lakhs Fund)	2,161		
Gumsur Pensions	1,160		
Golkunda Pensions	448		
Cuttack Pensions (Raja Pillai Family)	28		
Miscellaneous	2,662		
Commutation of Pensions	3,796		
		10,807	
		84,210	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		376	84,586
Carried forward			419,782

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —*continued.*

		Rx.	Rx.
	Brought forward	...	419,782
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
NAGPORE FAMILY PENSION.			
Exceeding ₹5,000 per annum:			
Gungabai Sahib Mohitin	235		
Not exceeding ₹5,000 per annum	43		
		278	
REFUGEES AND STATE PRISONERS.			
Exceeding ₹5,000 per annum:			
Shahaji Bhosle	840		
Not exceeding ₹5,000 per annum	63		
		903	
PATWARDHAN FAMILY.			
Exceeding ₹5,000 per annum:			
Yeshadabai	472		
Not exceeding ₹5,000 per annum	52		
		524	
SURAT NAWAB'S FAMILY.			
Exceeding ₹5,000 per annum:			
Ziaulnissa Begum	6,450		
Mir Zulfikar Ali Khan Wahid Jaffer Ali Khan Shaheb	600		
Khan Bahadur Mir Gulam Baba Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,000		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,700		
	11,750		
Not exceeding ₹5,000 per annum	100		
		11,850	
NAJMUDIN KHAN'S FAMILY.			
Exceeding ₹5,000 per annum:			
Mir Ajmudin Kamrudin		668	
NIZAMUT PENSIONS, BENGAL.			
Exceeding ₹5,000 per annum:			
Nawab Shamsi Jehan Begum	4,971		
Not exceeding ₹5,000 per annum	94		
		5,065	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN.			
(OUDH WASIKA PENSIONS.)			
Exceeding ₹5,000 per annum:			
Safia Khanum	2,656		
Nawab Ara Begum	885		
Sardar Ara Begum	885		
	4,426		
Not exceeding ₹5,000 per annum	1,174		
		5,600	
YEMEN STIPENDIARIES.			
Exceeding ₹5,000 per annum:			
Sultan Fadilbin Ali Mohsen	4,283		
Not exceeding ₹5,000 per annum	991		
		5,274	
SATARA PENSIONS.			
Exceeding ₹5,000 per annum:			
Rajaram Bhosle	3,000		
Not exceeding ₹5,000 per annum	3,660		
		6,660	
AFGHAN REFUGEES.			
Exceeding ₹5,000 per annum:			
Sardar Sher Ali Khan, ex-Wali of Kandahar	6,000		
Not exceeding ₹5,000 per annum	1,425		
		7,425	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding ₹5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
,, ,, Mir Nur Muhamad Khan	2,640		
,, ,, Mir Fateh Khan	2,400		
,, ,, Mir Shah Nawaz Khan	1,800		
,, ,, Mir Abdul Hosein Khan	960		
Mir Imam Baksh	1,440		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Ali Murad Khan	1,115		
Mir Ali Mudat Khan	960		
Mir Gulam Mustaffa Khan	616		
Mir Gulam Muhamed Khan	755		
Mir Gulam Murtaza Khan	176		
	17,422		
Not exceeding ₹5,000 per annum	9,601	27,023	
	Carried forward	71,270	419,782

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891—*continued.*

		Rx.	*Rx.*
BOMBAY—*continued.*	Brought forward	71,270	419,782
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	719		
Mir Tharo Khan	813		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	750		
Nawab Mujand Dowla	600		
		4,782	
Not exceeding ₹5,000 per annum:			
Angria Family Pensions	644		
Ex-Royal Family, Burma	360		
Peshwa Pensions	512		
Family of the late Nawab of Broach	584		
Heads of Tribes at Aden	475		
Kirparam's Family	339		
Mandvi Raja's Family	270		
Deshmukh Family	137		
Peint Pension	257		
Thoke Family	213		
Raje Bahadur Family	223		
Tanjore Pensions	191		
Family of the Nawab of Bednur	125		
Sumant Family Pensions	149		
Dhamadhara Family Pensions	114		
Delhi Pensions	106		
Nipani Estate Pensions	75		
Jadhav Family	68		
Bhaldar Family	77		
Naikra Family Pension	45		
Family of Baramia, late Kazi of Viramgam	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	24		
Family of Sher Khan Dinamia	32		
Sawnur Dewan's Family	21		
Nagar Parker Rana Family	41		
Oudh Royal Family	5,365	10,527	
			86,579
CHARGES IN ENGLAND:	TOTAL IN INDIA Rx.		506,361
	£		
His Highness Maharaja Dhulip Singh	15,110		
Members of the Bengal Nizamut Family	875		
	£		15,985
EXCHANGE ON CHARGES IN ENGLAND	Rx.		5,223
	TOTAL TERRITORIAL AND POLITICAL PENSIONS Rx.		527,569

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1891.

		Rx.
IN INDIA:		
India, General		792
Burma		123
Bengal		202
North-Western Provinces and Oudh		36
Madras		450
Bombay		236
	TOTAL IN INDIA Rx.	1,839
CHARGES IN ENGLAND	£	174,040
EXCHANGE ON CHARGES IN ENGLAND	Rx.	56,868
	TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES Rx.	232,747

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Subscriptions to the Military Fund	14,833	...	...	...	...	...	...	12,981	9,273	37,087
Subscriptions to the Military Orphan Fund	7,398	...	...	...	2,684	...	...	...	...	10,082
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	882	...	882
Subscriptions under the Indian Civil Service Family Pension Regulations	294	506	402	341	996	1,530	545	1,285	975	6,874
Subscriptions to the Bengal Civil Fund	5,095	1,648	1,632	1,203	14,503	11,618	6,224	175	1,111	43,209
Subscriptions to the Madras Civil Fund	361	...	...	...	...	...	...	5,083	...	5,444
Subscriptions to the Bombay Civil Fund	427	...	...	...	...	...	...	10	7,078	7,515
Family Subscriptions of Native Members of the Covenanted Civil Service	96	...	...	...	100	85	...	...	...	281
Contributions for Pensions and Gratuities	50,169	3,229	254	211	12,549	4,669	7,915	3,398	25,605	107,999
Recoveries on account of Capitalized Pensions	872	...	...	...	...	...	...	...	...	872
Miscellaneous	...	...	25	...	2	766	...	36	138	967
Upper Burma Receipts	...	...	(*a*)1,161	...	...	...	...	...	...	1,161
TOTAL RECEIPTS IN INDIA . Rx.	79,545	5,383	3,474	1,755	30,834	18,668	14,684	23,850	44,180	222,373
RECEIPTS IN ENGLAND . £										101,888
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										33,292
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &C., ALLOWANCES . Rx.										357,553

(*a*) Includes Rx. 456 on account of subscriptions under the Indian Civil Service Family Pension Regulations.

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	38,541	21,402	21,316	6,704	149,836	161,225	76,436	129,374	146,362	751,196
Compassionate Allowances	1,314	736	...	59	1,779	3,270	2,590	2,102	4,763	16,613
Gratuities	855	676	748	177	1,191	1,085	1,067	1,689	1,092	8,580
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	212	...	...	212
Marine Pensions and Gratuities	12,973	...	...	...	...	...	...	...	...	12,973
Pensions of the Military Fund	5,990	...	...	...	...	...	...	6,767	2,966	15,723
Pensions of the Military Orphan Fund	8,233	...	...	...	...	...	...	...	...	8,233
Pensions of the Medical Retiring Fund	1	...	...	...	...	...	...	1,625	...	1,626
Covenanted Civil Service Annuities	710	...	...	...	...	1,412	...	1,529	266	3,917
Pensions of the Bengal Civil Fund	2,402	...	...	...	165	...	...	...	...	2,567
Pensions of the Madras Civil Fund	259	...	...	...	...	...	...	464	...	723
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	374	374
Pensions under the Indian Civil Service Family Pension Regulations	38	...	...	...	...	...	...	...	...	38
Refunds	4	34	...	6	192	2	1	98	967	1,304
Upper Burma Charges	...	...	1,906	...	...	...	...	...	...	1,906
TOTAL IN INDIA . Rx.	71,320	22,848	23,970	6,946	153,163	166,994	80,306	143,648	156,790	825,985
CHARGES IN ENGLAND . . . . . £										1,677,448
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.										548,108
TOTAL SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES . Rx.										3,051,541

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1891.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts from Sale of Stationery, &c.	136	11	3,411	87	8,249	1,192	2,754	3,259	3,036	22,135
Sale of Gazettes and other Publications	4,737	148	776	78	8,518	4,509	273	3,565	2,739	25,343
Other Press Receipts	7,277	562	397	240	18,211	2,529	8,883	2,764	3,564	44,427
Upper Burma Receipts	...	...	567	...	...	...	...	...	...	567
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	12,150	721	5,151	405	34,978	8,230	11,910	9,588	9,339	92,472

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1891.

			Rx.	
INDIA, GENERAL.				
Purchase of Stationery			62	
Refunds			192	
Printing Establishment and Charges:		Brought forward . .	55,219	
Government Central Press Establishment:		Branch Press, Simla	19,040	
		Secretariat Presses:		
Superintending Officers 2,040		Foreign Department . . . 2,060		
Establishment 45,420		Military Department . . . 5,040		
Official Postage 4,054		Private Secretariat Department . . 2,639		
Purchase of Materials and Stock . . 149		Mysore Residency 332		
Contingencies 3,556			10,071	
Carried forward . 55,219		Work done at Contract Rates . . .	17,391	
			101,975	
Deduct—Value of Stationery supplied from Central Stores to the several Governments . .			185,242	—83,267
CENTRAL PROVINCES.				
Stationery supplied from Central Stores			8,076	
Purchase of Stationery			1,613	
Printing Establishment and Charges:				
Superintending Officers 885		Work done at Contract Rates . . 959		
Establishment 3,359		Contingencies 456		
Official Postage 340		Lithography 1	6,431	16,120
Purchase of Materials and Stock . . 431				
		Carried forward . Rx.		—67,147

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No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1891—*continued.*

				Rx.	Rx.
			Brought forward .	...	—67,147
BURMA.					
Stationery supplied from Central Stores				13,114	
Purchase of Stationery				1,030	
Upper Burma Charges: Stationery supplied from Central Stores				1,749	
Other Charges				500	
Refunds				8	
Printing Establishment and Charges:					
Superintending Officer	924	Official Postage	978		
Establishment	20,036	Contingencies	2,575		
Purchase of Materials and Stock	960			25,473	
					41,874
ASSAM.					
Stationery supplied from Central Stores				2,401	
Purchase of Stationery				558	
Printing Establishment and Charges:					
Superintending Officer	360	Official Postage	59		
Establishment	2,428	Work done at Contract Rates	23		
Purchase of Materials and Stock	43	Contingencies	190	3,103	
					6,062
BENGAL.					
Stationery supplied from Central Stores				65,158	
Stationery Office at the Presidency				10,620	
Purchase of Stationery				141,817	
Refunds				213	
Printing Establishment and Charges:					
Superintending Officer	1,200	Official Postage	1,380		
Establishment	21,976	Work done at Contract Rates	3,367		
Purchase of Materials and Stock	1,325	Government Publications	2,553		
Contingencies	3,725			35,526	
					253,334
NORTH-WESTERN PROVINCES AND OUDH.					
Stationery supplied from Central Stores				17,961	
Purchase of Stationery				6,282	
Refunds				3	
Printing Establishment and Charges:					
Superintending Officers	2,641	Official Postage	1,421		
Establishment	13,003	Contingencies	2,509		
Purchase of Materials and Stock	4,305	Work done at Contract Rates	4,220		
Lithography	366			28,465	
					52,711
PUNJAB.					
Stationery supplied from Central Stores				11,807	
Purchase of Stationery				12,282	
Printing Establishment and Charges:					
Superintending Officers	559	Official Postage	921		
Establishment	8,738	Contingencies	1,200		
Purchase of Materials and Stock	854	Work done at Contract Rates	5,386		
Lithography	9,124			26,782	
					50,871
MADRAS.					
Stationery supplied from Central Stores				38,029	
Stationery Office at the Presidency				2,560	
Purchase of Stationery				24,343	
Refunds				25	
Printing Establishment and Charges:					
Superintending Officers	1,617	Official Postage	905		
Establishment	20,706	Contingencies	2,425		
Purchase of Materials and Stock	3,669	Work done at Contract Rates	4,937	34,259	
					99,216
BOMBAY.					
Stationery supplied from Central Stores				26,947	
Stationery Office at the Presidency				3,431	
Purchase of Stationery				30,428	
Refunds				30	
Printing Establishment and Charges:					
Superintending Officers	1,683	Contingencies	1,513		
Establishment	20,217	Work done at Contract Rates	831		
Purchase of Materials and Stock	3,177	Official Postage	1,149	28,570	
					89,406
			TOTAL IN INDIA . Rx		526,327
CHARGES IN ENGLAND—					
Stores for India: For Bengal				20,069	
For Madras				9,961	
For Bombay				14,447	
				44,477	
Stationery, Printing, and Bookbinding for the India Office, &c.				5,351	
				£	49,828
EXCHANGE ON CHARGES IN ENGLAND				Rx.	16,281
			TOTAL CHARGES FOR STATIONERY AND PRINTING . Rx.		592,436

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31ST March 1891.

RAILWAY COMPANIES—CAPITAL ACCOUNT.	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Result. Gain.	Net Result. Loss.
GUARANTEED.	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Net Repayments in India:						
Bombay, Baroda and Central India Railway	126,724	41,407	11,521	30,294	408	
Great Indian Peninsula Railway	273,497	89,365	24,863	68,781	4,279	...
Madras Railway	*9,234*	*3,017*	*840*	14,231	16,408	...
South Indian Railway	84,476	27,603	3,673	25,863	1,933	...
						...
STATE.	475,463	155,358	39,217	139,169	23,028	...
Net Withdrawals in India:						
Southern Mahratta Railway	53,396	*17,447*	*6,214*	...	11,233	...
Mysore Railway	33,826	*11,053*	*11,449*	...	...	396
Indian Midland Railway	150,623	*49,216*	*18,098*	...	31,118	...
Bengal-Nagpur Railway	605,540	*197,861*	*172,316*	...	25,545	...
(*a*) Bengal Central Railway	13,787	*4,505*	*5,262*	...	...	757
(*b*) Rohilkund-Kumaon Railway	116,477	*38,059*	*39,655*	...	...	1,596
	973,649	*318,141*	*252,994*	...	67,896	2,749
	498,186	*162,783*	*213,777*	139,169	90,924	2,749
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transactions	165,239	53,992	42,631	...	...	11,361
Other Transactions	*142,984*	*46,720*	*53,707*	...	...	6,987
Other Remittance Transactions:						
East Indian Railway Advances	184,466	60,274	74,057	...	13,783	...
Rajputana-Malwa Railway do.	128,952	42,135	40,491	...	...	1,644
South India Railway do.	71,660	23,415	18,972	...	...	4,443
Bengal and North Western Railway Advances	5,584	1,825	1,725	...	...	100
Military Remittances	48,616	15,885	15,751	...	...	134
Other Transactions	265,192	86,652	87,561	...	909	...
	726,725	237,458	227,481	...	14,692	24,669
TOTAL	228,539	74,675	13,704	139,169	105,616	27,418

NET GAIN BY EXCHANGE Rx. 78,198

N.B.—The figures in italics in columns 3 and 4 represent Gain and Loss respectively.

(*a*) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodami is the property of the Company.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gain by Exchange on Transactions in India	693	...	...	...	...	...	...	...	866	1,559
Premium on Bills	8,475	66	1,578	57	4,326	309	559	3,038	2,149	20,557
Unclaimed Deposits	960	2,992	821	3,591	33,684	8,066	4,902	3,021	3,995	62,032
Treasure Trove	73	...	...	...	42	32	7	136	383	673
Unclaimed Bills of Exchange of more than Three Years' standing	18	16	265	25	75	62	61	190	205	917
Sale-proceeds of Durbar Presents	1,832	...	186	53	1,608	...	132	...	1,748	5,559
Sale of Old Stores and Materials	623	67	72	68	3,577	348	381	365	416	5,917
Sale of Land and Houses, &c.	...	320	5	...	529	1,389	12	27	...	2,282
Government Audit Fees	1,621	...	...	109	2,327	...	...	909	1,101	6,067
Contributions	35	207	73	...	...	10,838	...	8,487	6,019	25,659
Rents	634	4,858	13,248	1,100	3,487	13,763	4,072	33,481	1,136	75,779
Rates and Taxes	3	761	...	...	...	...	...	...	...	764
Miscellaneous Fees, Fines, and Forfeitures	2,483	194	11	180	21,387	126	317	4,415	1,137	30,250
Recovery of Insurance and other charges on English Stores	99	19	296	78	10,316	153	281	727	796	12,765
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	13,943	13,943
Revenue of Zaila	...	...	...	...	...	...	...	...	7,413	7,413
Pearl Fishery Receipts	...	...	...	...	...	...	...	263	...	263
Extraordinary Items	...	...	...	...	6,262	...	...	13,106	8,768	28,136
Miscellaneous	5,384	711	1,938	462	29,375	2,229	9,654	22,429	3,375	75,557
Upper Burma Receipts	...	...	15,134	...	...	...	...	...	...	15,134
TOTAL RECEIPTS IN INDIA . Rx.	22,933	10,211	33,627	5,723	116,995	37,315	20,378	90,594	53,450	391,226
RECEIPTS IN ENGLAND . £										5,787
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										1,891
TOTAL MISCELLANEOUS RECEIPTS . Rx.										398,904

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ALLOWANCES, REWARDS, &c.:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	...	63	196	50	193	306	234	21	135	1,198
Rewards for Proficiency in Oriental Languages, &c.	531	...	489	600	848	150	212	384	1,43	4,707
REMITTANCE CHARGES:										
Charges for Remittance of Treasure	6,514	449	966	464	2,425	3,433	2,186	3,577	2,080	22,094
Loss on Specie Remittances	...	...	...	...	...	...	...	...	1	1
Discount on Supply Bills	54	...	...	...	...	...	...	...	...	54
Loss by Exchange on Local Transactions	1,908	...	...	...	...	...	...	...	...	1,908
BOOKS AND PERIODICALS:										
Subscription to Periodicals, &c.	336	...	...	...	...	377	...	12	1,440	2,165
Cost of Books and Publications	6	...	31	11	242	1,181	61	318	311	2,161
CHARITY:										
Donations for Charitable Purposes	596	169	214	157	8,166	4,278	627	5,365	4,797	24,369
Charges on account of European Vagrants	141	2	...	2	477	334	191	276	726	2,149
MISCELLANEOUS:										
Rewards for Destruction of Wild Animals	111	1,639	987	1,096	1,443	1,240	1,423	2,789	2,243	12,971
Petty, Provincial, and Local Establishments	1,595	2,184	4,464	3,999	4,159	3,723	4,885	66,892	1,967	93,868
Special Commissions of Enquiry	4,379	...	...	...	4,220	4,958	...	180	66	13,803
Irrecoverable Temporary Loans, written off	...	...	...	4	29	103	20	...	146	302
Charges for searching for Hidden Treasure	...	...	...	...	6	21	...	16	...	43
Contributions	...	...	...	1,121	...	...	...	694	768	2,583
Rents, Rates, and Taxes	1,390	...	932	264	1,898	34	...	347	5,008	9,873
Petty Construction and Repairs	25	...	...	...	...	1	...	...	...	26
Extraordinary Items	...	...	...	...	...	...	...	...	327	327
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	686	...	686
Miscellaneous and Unforeseen Charges	359	275	955	8	4,605	789	1,364	4,269	3,448	16,072
Expenses connected with the visit of H. H. the Czarewitch	15,017	...	...	...	...	...	...	...	...	15,017
Miscellaneous Refunds	1,241	421	27	15	1,828	835	213	285	203	5,068
UPPER BURMA CHARGES	...	...	4,914	...	...	...	...	...	...	4,914
TOTAL CHARGES IN INDIA . Rx.	34,203	5,202	14,175	7,791	30,539	21,763	11,416	86,111	25,159	236,359
CHARGES IN ENGLAND . . . . . £										28,539
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.										9,325
TOTAL MISCELLANEOUS CHARGES . Rx.										274,223

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Section F.—Famine Relief and Insurance.

Expenditure *Rx.*600,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Net Charges	108	...	...	5,579
Construction of Protective Railways.	46A	Capital Expenditure	108	...	...	...
Construction of Protective Irrigation Works.	46B	Capital Expenditure	109	...	...	74,392
	46C	Detailed account of Ordinary Capital Expenditure to 31st March 1891 .	110	993,396	...	...
	46D	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1891	110	4,471,318	...	...
Reduction of Debt .	47	Charges	110	...	...	520,029
				Total .		600,000

No. 45.—ACCOUNT of FAMINE RELIEF, for the Year ended 31st March 1891.

	Bengal.	N.-W. P. & Oudh.	Madras.	Total.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments, and Office Contingencies	220	299	310	829
Charitable Relief	663	...	718	1,381
Relief Works	467	206	5	678
Irrecoverable Famine Advances written off	...	...	1,105	1,105
Special Public Works Charges	...	...	336	336
Miscellaneous	80	1,231	5	1,316
TOTAL	1,430	1,736	2,479	5,645
RECEIPTS.				
Miscellaneous	...	...	66	66
NET FAMINE CHARGES IN INDIA	1,430	1,736	2,413	5,579

No. 46A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1891.

EXPENDITURE ON PROTECTIVE RAILWAYS.	Outlay during 1890-91.	Outlay to end of 1890-91.
INDIA—GENERAL AND POLITICAL.	*Rx.*	*Rx.*
Capital Outlay	Nil.	2,933,979

NOTE.—Detail by railways of this sum cannot be given, as the grant for railways from this source has not been allotted to individual lines. Details of construction expenditure on lines are exhibited in Account No. 70, page 198, in which this expenditure is incorporated and deducted at foot.

No. 46B.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of the year 1890-91.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.								
	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct— *Less Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years, but charged to work in current year, in excess of payments on the same account.*	NET TOTAL.	Works.	Maintenance.	Establishment.	Tools and Plant.	Suspense.	Loss by Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.																
Orissa Coast Canal (*a*)	...	...	...	...	...	...	...	70,069	...	16,112	419	...	...	86,600	...	86,600
N. W. P. and Oudh.																
Betwa Canal	946	195	—2	158	...	...	1,297	300,766	...	85,177	9,446	1,959	21	397,369	*862*	396,507
Punjab.																
Swat River Canal	2,838	652	—5	...	...	*390*	3,095	268,974	...	67,982	10,231	961	..	348,148	*559*	347,589
Madras.																
Buckingham Canal	17,318	3,899	1	...	...	...	21,218	572,294	...	137,179	14,252	...	...	723,725	*8*	723,717
Rushikulya Canal	36,892	8,204	404	...	*43*	...	45,457	142,987	...	28,544	11,697	...	341	183,569	*142*	183,427
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	610	...	8,086	336	...	...	9,032	...	9,032
Surveys	...	...	...	...	...	...	...									
	54,210	12,103	405	...	*43*	...	66,675	715,891	...	173,809	26,285	...	341	916,326	*150*	916,176
Bombay.																
Gokak Canal, 1st Section	21,425	4,072	97	...	*13*	...	25,581	74,120	...	15,184	1,673	...	...	90,977	*26*	90,951
Nira Canal	17,635	6,110	161	...	*48*	...	23,858	382,780	...	90,603	13,246	...	...	486,629	*795*	485,834
Mushwad Tank	633	44	—41	...	...	...	636	157,181	...	34,021	6,371	...	...	197,573	*147*	197,426
Chankapur Tank	39	13	...	...	...	...	52	3,777	...	1,765	726	...	...	6,268	*11*	6,257
Maladevi Tank	...	...	...	...	*3*	...	—3	2,097	...	1,160	145	...	...	3,402	*7*	3,395
	39,732	10,239	217	...	*64*	...	50,124	619,955	...	142,733	22,161	...	...	784,849	*986*	783,863
TOTAL	97,726	23,189	615	158	*107*	*390*	121,191	1,975,655	...	485,813	68,542	2,920	362	2,533,292	*2,557*	2,530,735
Deduct—Capital Outlay charged to Minor Works	*38,743*	*7,971*	*98*	...	*13*	...	*46,799*	*739,825*	...	*219,381*	*31,061*	*3,535*	...	993,802	*406*	*993,396*
NET TOTAL India	58,983	15,218	517	158	*94*	*390*	74,392	1,235,830	...	266,432	37,481	—615	362	1,539,490	*2,151*	1,537,307
NET TOTAL England	...	...	...	...	...	...	...									26
NET TOTAL Exchange	...	...	...	...	...	...	...									6

(*a*) Construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant.
(*b*) Details of this sum by Provinces and Canals are given overleaf.

No. 46C.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1891, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N. W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	162	133,868
Madras.							
Buckingham Canal	506,826	136,112	14,176	...	657,114	8	657,106
Bombay.							
Gokak Canal (First Section) and Storage Works	49,178	10,324	1,715	...	61,217	26	61,191
Mushwad Tank	29,467	5,423	2,880	...	37,770	83	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	127	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	134,161	39,286	11,308	...	184,755	236	184,519
GRAND TOTAL	739,825	219,381	31,061	3,535	993,802	406	993,396

No. 46D.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	In India.	In England.	TOTAL.	In India.	In England.	Exchange.	TOTAL.	In India.	In England.	Exchange.	TOTAL.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
„ 1882-83	—133,129	...	—133,129	263,443	...	...	263,443	130,314	...	...	130,314
„ 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
„ 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
„ 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
„ 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
„ 1887-88	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
„ 1888-89	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
„ 1889-90	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
„ 1890-91	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
TOTAL	2,933,979	...	2,933,979	1,537,307	26	6	1,537,339	4,471,286	26	6	4,471,318

NO. 47.—ACCOUNT of REDUCTION of DEBT for INSURANCE against FAMINE for the Year ended 31st March 1891.

	Rx.
INDIA, GENERAL.	
Amount transferred from Revenue for Reduction of Debt	520,029

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Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.* —4,812.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	112	...	...	—4,812
				Total .	...	—4,812

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of the Year 1890-91.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1890-91.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1890-91.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
PROVINCIAL.				Details of construction expenditure on lines are exhibited in Account No. 70, pages 198 and 199, in which the expenditure is incorporated and deducted at foot.
Assam.				
Jorhat	1,187	73,708	74,895	
Cherra-Companygunge	404	76,977	77,381	
	1,591	150,685	152,276	
Bengal.				
Kaunia-Dhurla	1,304	95,172	96,476	
N. W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	—*36,319*	392,365	356,046	
Madras.				
Mayaveram Mutupet	28,612	...	28,612	
TOTAL	—*4,812*	638,222	633,410	

SUMMARY of EXPENDITURE during the Year.

	India.	Assam.	Bengal.	N. W. Provinces and Oudh.	Punjab.	Madras.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	1,591	1,304	—*36,319*	...	28,612	—*4,812*
England	...	...	...	...	...	...	...
Exchange	...	...	...	...	...	...	...
TOTAL	...	1,591	1,304	—*36,319*	...	28,612	—*4,812*

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section H.—Railway Revenue Account.

Revenue *Rx.* 17,235,978. Expenditure *Rx.* 17,923,269.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
State Railways . .	49	Gross Earnings and Working Expenses .	114	...	13,703,224	6,771,940 (*a*)
	49A	Interest on Debt	116	...	...	4,005,195
		„ „ India	116	2,857,102	...	...
		„ „ England, E. I. Railway .	118	420,495	...	...
		„ „ „ E. B. Railway .	118	46,014	...	...
		„ „ North-Western (S. P. & D. Railway) . . .	119	222,504	...	...
		„ „ Oudh and Rohilkund Railway	119	459,080	...	...
		Annuities in purchase of Railways . .	118 & 119	...	...	2,243,047
			119	...	...	...
	49 B	East Indian	118	1,546,445	...	...
	49 C	Eastern Bengal	118	160,445	...	...
	49 D	North-Western (Scinde, Punjab and Delhi)	119	536,157	...	...
	50	Interest on Capital deposited by Companies .	119	...	...	907,354
	51	Interest on Advances to Companies . .	119	...	...	162,985
Guaranteed Companies	49 A	Net Traffic Receipts	116	...	3,501,274	...
	49 A	Surplus Profits, Land and Supervision .	116	...	...	516,322
	49 A	Interest	116	...	...	3,130,941
	52	Detailed Account of Charges for Land and Supervision	120	42,988	...	...
	53	Total amount advanced for Guaranteed Interest	121	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . .	121	...	31,480	...
	54 A	Land and Subsidy	121	...	...	36,288
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	122	...	...	149,197
				TOTAL .	17,235,978	17,923,269

(*a*) Includes Rx. 220,373 for payment on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	Capital Outlay to 31st March 1891.	GROSS EARNINGS. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED RAILWAYS.						
Great Indian Peninsula	1	27,784,769	894,952	3,065,685	35,397	3,996,034
Bombay, Baroda and Central India	2	9,555,946	448,189	843,886	33,071	1,325,746
Madras	3	11,849,754	377,994	546,089	39,135	963,218
South Indian	4	*4,970,513	239,330	223,202	5,482	468,014
TOTAL			1,960,465	4,678,862	113,685	6,753,012
STATE RAILWAYS. *India, General.*						
East Indian	5	(*a*) 32,922,891	1,499,549	2,820,769	108,177	†4,428,495
Rajputana-Malwa System, including Cawnpore-Achnera, Rewari-Ferozepore and Holkar	6	13,031,605	588,469	1,233,232	29,404	1,851,105
Bhopal	7	147,969	...	...	8,776	8,776
			2,088,018	4,054,001	146,357	6,288,376
Central Provinces.						
Bengal-Nagpur	8	(*d*) 8,445,490	57,603	237,411	24,377	319,391
Wardha Coal	9	680,107	3,205	14,193	73,531	90,929
Umaria Colliery	10	92,832	33,936	44	...	33,980
			94,744	251,648	97,908	444,300
Burma.						
Burma	11	3,029,290	201,184	172,642	2,852	376,678
Tounghoo-Mandalay	12	2,111,894	124,831	66,243	2,237	193,311
			326,015	238,885	5,089	569,989
Assam.						
Jorhat	13	74,895	966	5,126	106	6,198
Cherra-Companygunj	14	77,381	203	1,651	—141	1,713
			1,169	6,777	—35	7,911
Bengal.						
Eastern Bengal	15	(*b*) 9,889,728	417,072	698,402	104,638	1,220,112
Bengal Central‡	16	(*d*) 973,394	56,252	16,941	854	74,047
Patna-Gya	17	434,673	41,027	14,732	—4,010	51,749
Tirhoot	18	2,134,589	23,864	31,817	14,044	69,725
Bengal North-Western and Tirhoot	19		133,969	168,069	18,562	320,600
Nalhati	20	34,868	6,573	3,183	252	10,008
			678,757	933,144	134,340	1,746,241
North-Western Provinces and Oudh.						
Oudh and Rohilkund	21	10,361,746	340,828	374,943	18,700	734,471
Indian Midland Railway	22	(*d*) 8,369,266	155,672	104,862	11,373	331,907
Lucknow-Sitapur-Seramau	23	356,046	16,959	16,520	250	33,729
Bareilly-Pilibhit	24	153,769	4,779	6,175	—1,000	9,954
Lucknow Bareilly	25	(*d*) 222,719	4,918	6,413	—3,975	7,356
			523,156	568,913	25,348	1,117,417
Punjab.						
North-Western	26	(*c*) 38,698,119	915,800	1,774,299	40,676	2,730,775
Amritsar-Pathankot	27	561,695	...	...	11,225	11,225
			915,800	1,774,299	51,901	2,742,000
Madras.						
Mysore Railway	28	(*d*) 1,490,059	57,720	64,069	979	122,768
Villupuram-Guntakul	29		1,743	248	4	1,995
Villupuram-Guntakul (Nellore Branch)	30	(*g*) 7,246,734	17,801	6,220	239	24,260
South Indian	31		83,409	75,618	—11,983	147,044
Bezvada Extension	32	139,759	2,796	4,596	81	7,473
			163,469	150,751	—10,680	303,540
Bombay.						
Dhond and Manmad	33	1,099,445	...	...	26,314	(*e*) 26,314
Southern Mahratta	34	(*f*) 9,356,361	197,386	254,967	4,783	457,136
			197,386	254,967	31,097	483,450
TOTAL STATE RAILWAYS			4,988,514	8,233,385	481,325	13,703,224

* Guaranteed Capital Outlay to close of December 1890.

† Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and *Rx.* 75, Exchange thereon.

‡ Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(*a*) The actual Capital cost of the East Indian Railway is as follows:

	Rx.	
By Company before purchase	30,650,000	This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.
„ Government before purchase	264,527	
„ Government after purchase	2,008,364	
	32,922,891	

(*c*) The actual cost of the North-Western Railway is as follows:

	Rx.	
By Company before purchase on S. P. & D. Ry	11,075,320	This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.
„ Government before purchase do.	287,047	
„ Government before and after purchase on the combined undertaking	27,335,752	
	38,698,119	

(*d*) Rupee figures.

(*e*) Net Receipts.

(*f*) Represents rupee figures of the Southern Mahratta and Government Outlay on the Bellary-Kistna.

EXPENSES of RAILWAYS in INDIA during the year 1890-91.

WORKING EXPENSES.						NET RECEIPTS.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	TOTAL.			
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
486,009	750,375	192,945	281,196	224,647	1,935,172	2,060,862	7·42	1
155,679	185,409	56,157	80,284	59,813	537,342	788,404	8·25	2
114,545	177,276	62,459	82,811	60,873	497,964	465,254	3·39	3
92,970	99,260	20,441	36,999	31,590	281,260	186,754	3·75	4
849,203	1,212,320	332,002	481,290	376,923	3,251,738	3,501,274	...	
349,054	357,278	120,546	292,046	207,719	1,326,643	3,101,852	9·42	
131,189	348,885	131,591	136,223	128,394	876,282	974,823	7·48	
...	...	...	...	10,434	10,434	—1,658	—1·12	
480,243	706,163	252,137	428,269	346,547	2,213,359	4,075,017	...	
80,164	61,383	16,867	26,554	49,913	234,881	84,510	1·00	8
5,124	3,882	2,361	1,696	51,709	64,772	26,157	3·84	9
...	...	...	...	23,681	23,681	10,209	11·09	10
85,288	65,265	19,228	28,250	125,303	323,334	120,966	...	
73,779	62,793	14,862	36,806	19,605	207,845	168,833	5·57	11
30,878	34,802	8,237	20,399	13,962	108,278	85,033	4·03	12
104,657	97,595	23,099	57,205	33,567	316,123	253,866	...	
1,339	1,312	391	1,447	1,308	5,797	401	·53	13
256	621	154	469	417	1,917	—204	—·27	14
1,595	1,933	545	1,916	1,725	7,714	197	...	
126,132	115,311	50,997	121,942	127,823	542,205	677,907	6·85	15
10,978	9,689	4,391	10,010	10,866	45,934	28,113	2·89	16
4,606	4,290	1,437	3,527	9,879	23,739	28,010	6·45	17
4,339	5,932	1,488	4,952	14,382	31,093	38,632	10·65	18
26,594	36,000	9,269	28,671	31,417	131,951	188,649		19
2,861	1,750	391	1,499	1,331	7,832	2,176	6·24	20
175,510	172,972	67,973	170,601	195,698	782,754	963,487	...	
98,199	93,824	28,948	68,371	60,700	350,042	384,429	3·71	21
72,375	73,739	18,836	34,498	54,698	254,146	77,761	·93	22
4,355	...	...	...	19,175	23,530	10,199	2·87	23
1,912	1,376	352	1,627	2,626	7,893	2,061	1·34	24
...	...	...	...	4,428	4,428	2,928	1·31	25
176,841	168,939	48,136	104,496	141,627	640,039	477,378	...	
615,270	547,232	198,898	228,285	159,830	1,749,515	981,260	2·53	26
...	...	...	...	...	...	11,225	2·00	27
615,270	547,232	198,898	228,285	159,830	1,749,515	992,485	...	
27,163	26,874	5,208	13,946	16,579	89,770	32,998	2·21	28
355	407	80	154	348	1,344	651		29
5,271	4,993	1,067	1,888	3,930	17,149	7,111	1·16	30
27,994	32,889	5,669	12,300	—8,275	70,577	76,467		31
2,472	1,161	241	634	1,329	5,837	1,636	1·17	32
63,255	66,324	12,265	28,922	13,911	184,677	118,863		
...	...	...	...	...	...	26,314	2·39	33
100,517	101,870	19,720	52,523	59,422	334,052	123,084	1·31	34
100,517	101,870	19,720	52,523	59,422	334,052	149,398	...	
1,803,176	1,928,293	642,001	1,100,467	1,077,630	6,551,567	7,151,657		

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows:

	Rx.
By Company before purchase	3,279,138
„ Government before purchase	42,448
„ Government after purchase	1,118,291
„ Capital outlay, Calcutta and South-Eastern Railway	936,475
„ „ „ Porada Section, Northern Bengal Ry.	156,000
„ „ „ Northern Bengal	2,345,002
„ „ „ Dacca	666,196
„ „ „ Kaunia-Dharla	96,476
„ „ „ Assam-Behar Section	1,249,702
	9,889,728

This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.

(*g*) The actual capital cost of the South Indian Railway is as follows:

By Company before purchase	4,703,280
„ Government after purchase on combined undertaking	1,015,281
„ Government on Villupuram-Guntakal to end of 1889-90	897,123
„ Government on Nellore-Branch to end of 1889-90	631,050
	7,246,734

This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Net Receipts.	Gross Earnings.	CHARGED Working Expenses.	Interest and India.
GUARANTEED RAILWAYS.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Great Indian Peninsula	1	2,060,862	3,996,034	1,935,172	7,207
Bombay, Baroda and Central India	2	788,404	1,325,746	537,342	303
Madras	3	465,254	963,218	497,964	87
South Indian	4	186,754	468,014	281,260	...
		3,501,274	6,753,012	3,251,738	7,597
STATE RAILWAYS. *India, General.*					
East Indian	5	3,101,852	4,428,495	1,326,643	233,502
Rajputana-Malwa System	6	974,823	1,851,105	876,282	526,191
Bhopal	7	—1,658	8,776	10,434	5,580
Store-keeper for State Railways	8	...	...	...	939
Expenditure in England for Stores purchased and remaining unappropriated	9	...	...	...	2,290
Godrá-Rutlam	10	...	...	...	1,992
		4,075,017	6,288,376	2,213,359	770,494
Central Provinces.					
Bengal-Nagpur	11	84,510	319,391	234,881	19,415
Wardha Coal	12	26,157	90,929	64,772	27,706
Umaria Colliery	13	10,299	33,980	23,681	3,604
Bilaspur-Etawah	14	...	...	...	301
Nagpur-Chattisgarh Depreciation Account	15	...	...	...	4,468
		120,966	444,300	323,334	(a) 55,494
Burma.					
Burma	16	168,833	376,678	207,845	120,958
Tounghoo-Mandalay	17	85,033	193,311	108,278	84,392
Mu Valley	18	...	...	...	15,015
		253,866	569,989	316,123	220,365
Assam.					
Jorhat	19	401	6,198	5,797	2,972
Cherra-Companygunj	20	—204	1,713	1,917	3,087
		197	7,911	7,714	6,059
Bengal.					
Eastern Bengal	21	677,907	1,220,112	542,205	(c) 292,264
Bengal Central *	22	28,113	74,047	45,934	...
Patna-Gya	23	28,010	51,749	23,739	17,376
Tirhoot	24	38,632	69,725	31,093	85,034
„ Durbhunga-Bairagnia Branch	25	...	...	...	6,122
Bengal North-Western and Tirhoot	26	188,649	320,600	131,951	...
Nalhati	27	2,176	10,008	7,832	1,375
Ranaghat-Bhagwangola	28	...	...	...	1,210
		963,487	1,746,241	782,754	403,381
North-Western Provinces and Oudh					
Oudh and Rohilkund	29	384,429	734,471	350,042	561
Indian Midland	30	77,761	331,907	254,146	...
Lucknow-Sitapur-Seramau	31	10,199	33,729	23,530	14,968
Bareilly-Pilibhit	32	2,061	9,954	7,893	6,144
Lucknow Bareilly	33	2,928	7,356	4,428	...
		477,378	1,117,417	640,039	21,673
Punjab.					
North-Western System	34	981,260	2,730,775	1,749,515	(d) 1,097,997
„ Railway Mianwali-Marii Branch	35	...	...	...	2,197
Amritsar-Pathankot	36	11,225	11,225	...	22,461
Sind-Peshin, Chaman Extension	37	...	...	...	56,593
„ „ Petroleum Works	38	...	...	...	724
Frontier Railways Reserve	39	...	...	...	12,255
		992,485	2,742,000	1,749,515	1,192,227
Madras.					
Mysore	40	32,998	122,768	89,770	
Villupuram-Guntakul	41	651	1,995	1,344	
„ „ Nellore Branch	42	7,111	24,260	17,149	81,433
South Indian	43	76,467	147,044	70,577	
Bezvada Extension	44	1,636	7,473	5,837	5,521
Vizagapatam-Raipore	45	...	...	...	980
Kistna Bridge	46	...	...	...	1,881
Dharmaveram Hindupur Extension	47	...	...	...	109
Mayaveram Mutupet	48	...	...	...	573
East Coast	49	...	...	...	3,991
		118,863	303,540	184,677	94,488
Bombay.					
Dhond and Manmad	50	26,314	26,314	...	43,969
Southern Mahratta (Subsidized)	51	123,084	457,136	334,052	(h) 66,259
Southern Mahratta	52	...	...	...	2,108
		149,398	483,450	334,052	112,336
TOTAL STATE RAILWAYS		7,151,657	13,703,224	6,551,567	(f) 2,876,517

* Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(d) Consists of interest charges of the—

	Rx.
North-Western Railway	1,081,216
Chenab Bridge (Ramuwalla)	15,779
Jammu-Kashmir, British Section	1,002
	1,097,997

(a) Includes interest of the Bengal-Nagpur, Bengal Central, Southern

(b) Interest charges for the Mysore Railway are included in the amount

(c) Consists of interest charges of the —

	Rx.
Eastern Bengal	120,603
Northern Bengal	93,094
Dacca	26,640
Kaunia-Dharla	3,833
Assam-Behar Section	48,094
	292,264

(h) Interest on the Capital outlay of the Bellary-Kistna.

GOVERNMENT in respect of RAILWAYS during the year 1890-91.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		No. of Items.
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,190,111	388,870	323,185	16,248	16,440	3,877,233	118,801	...	1
419,460	137,059	150,149	1,018	5,604	1,250,935	74,811	...	2
528,698	172,752	...	—7	2,223	1,201,717	...	238,499	3
215,861	70,533	...	372	1,090	569,116	...	101,102	4
2,354,130	769,214	473,334	17,631	25,357	6,899,001	...	145,989	
1,482,524	484,416	157,921	...	...	3,685,006	743,489	...	5
...	...	49,784	...	...	1,452,257	398,848	...	6
...	...	...	...	...	16,014	...	7,238	7
...	...	...	...	...	939	...	939	8
...	...	...	...	...	2,290	...	2,290	9
...	...	...	...	...	1,992	...	1,992	10
1,482,524	484,416	207,705	...	...	5,158,498	1,129,878	...	
228,570	74,686	...	...	...	557,552	...	238,161	11
...	...	...	...	...	92,478	...	1,549	12
...	...	...	...	...	27,285	6,695	...	13
...	...	...	...	...	301	...	301	14
...	...	...	...	...	4,468	...	4,468	15
(a) 228,570	(a) 74,686	...	...	...	(a) 682,084	...	237,784	
...	...	...	...	...	328,803	47,875	...	16
...	...	...	...	...	192,670	641	...	17
...	...	...	...	...	15,015	...	15,015	18
...	...	...	...	...	536,488	33,501	...	
...	...	...	...	...	8,769	...	2,571	19
...	...	...	...	...	5,004	...	3,291	20
...	...	...	...	...	13,773	...	5,862	
155,613	50,846	...	...	...	1,040,928	179,184	...	21
33,750	11,028	3,329	...	...	94,041		19 994	22
...	...	...	...	...	41,115	10,634	...	23
...	...	...	...	...	116,127	...	46,402	24
...	...	...	...	...	6,122	...	6,122	25
...	...	...	..	...	131,951	188,649	...	26
...	...	...	...	...	9,207	801	...	27
...	...	...	...	...	1,210	...	1,210	28
(a) 189,363	(a) 61,874	3,329	...	..	1,440,701	305,540	...	
346,018	113,062	...	...	...	809,683	...	75,212	29
242,661	79,290	...	...	...	576,097	...	244,190	30
...	...	...	...	...	38,498	...	4,769	31
...	...	...	...	...	14,037	...	4,083	32
..	...	...	...	...	4,428	2,928	...	33
(a) 588,679	(a) 192,352	...	...	...	1,442,743	...	325,326	
571,819	186,842	...	...	...	3,606,173	...	875,398	34
...	...	...	...	...	2,197	...	2,197	35
...	...	...	...	...	22,461	...	11,236	36
...	...	...	...	...	56,593	...	56,593	37
...	..	...	...	...	724	...	724	38
....	...	...	...	...	12,255	...	12,255	39
571,819	186,842	...	...	...	3,700,403	...	958,403	
(b)	...	6,676	...	...	96,446	26,322	...	40
...	...	...	...	...	} 170,503	2,796	...	41 42 43
...	...	...	...	...				
...	...	...	...	...	11,358	...	3,885	44
...	...	...	...	...	980	...	980	45
...	...	...	...	...	1,881	...	1,881	46
...	...	...	...	...	109	...	109	47
...	...	...	...	...	573	...	573	48
...	...	...	...	...	3,991	...	3,991	49
...	...	6,676	...	...	285,841	17,699	..	
...	...	...	...	...	43,969	...	17,655	50
287,122	93,817	2,663	...	...	783,913	...	326,777	51
...	...	...	...	...	2,108	...	2,108	52
(a) 287,122	(a) 93,817	2,663	...	...	829,990	...	346,540	
(g) 3,348,077	1,093,987	220,373	...	...	14,090,521	1,486,618	1,873,915	
						387,297		
					(e) Total loss on Railways		533,286	

Mahratta, and Indian Midland Railways shown in Accounts Nos. 50 and 51.

of interest shown against the Southern Mahratta (Subsidized) Railway.

(f) Includes Rx. 19,415 on account of interest paid in India on Capital deposited by the Bengal-Nagpur Railway Company.

(g) Shown in Account No. 3 under Railway Revenue Account—

	£
Interest on Debt	865,342
Annuities in purchase of Railways	1,690,632
Interest chargeable against Companies on Advances	122,845
Interest on Capital deposited by Companies	669,258
TOTAL	3,348,077

	Rx.
(e) Net Loss on Guaranteed and State Railways as above	533,286
Add:	
Net Payment on account of Subsidized Railways Accounts Nos. 54 and 54A.	4,808
Miscellaneous Railway Expenditure, Account No. 55	149,197
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	687,291

H.—Railway Revenue Account.

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1890-91, of the

EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	64,604	21,109	85,713
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	434	...	...	434
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	244,897	80,021	324,918
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	2,429	9,864
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	233,068	...	...	233,068
TOTAL INTEREST ON DEBT	233,502	316,936	103,559	653,997
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	849,195	277,475	1,126,670
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	53,019	17,324	70,343
Contribution towards management	...	1,374	449	1,823
Interest in lieu of deferred Annuity	...	262,000	85,609	347,609
TOTAL ANNUITIES IN PURCHASE	...	1,165,588	380,857	1,546,445
TOTAL	233,502	1,482,524	484,416	2,200,442

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1890-91, of the

EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	13,947	4,557	18,504
Interest on India 3½ per cent. Stock issued in redemption of Annuity	...	20,714	6,768	27,482
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	7	28
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of the last year, *plus* half the Outlay of the year	292,264	...	...	292,264
TOTAL INTEREST ON DEBT	292,264	34,682	11,332	338,278
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	38,181	155,030
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	3,953	1,291	5,244
Contribution towards management	...	129	42	171
TOTAL ANNUITIES IN PURCHASE	...	120,931	39,514	160,445
TOTAL	292,264	155,613	50,846	498,723

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1890-91, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	*Rx.*	£	*Rx.*	*Rx.*
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity		167,706	54,798	222,504
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,097,997	...	...	1,097,997
TOTAL INTEREST ON DEBT	1,097 997	167,706	54,798	1,320,501
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,352	121,340	492,692
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	32,502	10,620	43,122
Contribution towards management	...	259	84	343
TOTAL ANNUITIES IN PURCHASE	...	404,113	132,044	536,157
TOTAL	1,097,997	571,819	186,842	1,856,658

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1890-91, of the OUDH AND ROHILKUND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
Interest on 3½ per cent. Stock issued in redemption of Debenture Stock	*Rx.* ...	£ *—142*	*Rx.* *—46*	*Rx.* *—188*
Interest on 3 per cent. Stock issued in redemption of Debentures	...	219,974	71,877	291,851
Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised	...	1,820	595	2,415
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year *plus* half the Outlay of the year	561	124,366	40,636	165,563
TOTAL	561	346,018	113,062	459,641

No. 50.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDISED RAILWAY COMPANIES, debited to IMPERIAL FUNDS, during the Year 1890-91.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,250	55,956	246,621
Bengal.				
Bengal Central	...	17,500	5,718	23,218
N. W. P. and Oudh.				
Indian Midland	...	212,008	69,274	281,282
Bombay.				
Southern Mahratta	...	268,500	87,733	356,233
TOTAL	19,415	669,258	218,681	907,354

No. 51.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1890-91.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	57,320	18,729	76,049
Bengal.				
Bengal Central	...	16,250	5,310	21,560
N.-W. P. and Oudh.				
Indian Midland	...	30,653	10,016	40,669
Bombay.				
Southern Mahratta	...	18,622	6,085	24,707
TOTAL	...	122,845	40,140	162,985

No. 52.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year 1890-91.

	Amount.	Total.
LAND.		
COMPENSATION FOR LAND TAKEN UP FOR THE FOLLOWING RAILWAYS:—	*Rx.*	*Rx.*
Central Provinces:		
Great Indian Peninsula Railway	282	282
Madras:		
Madras Railway	69	
South Indian Railway	373	442
Bombay:		
Great Indian Peninsula Railway	15,966	
Bombay, Baroda and Central India Railway	1,022	16,988
		17,712
Deduct,—Sale-proceeds of Land, the original cost of which was treated as a charge under Compensation for Land for Guaranteed Railways:		
Madras:		
Madras Railway	76	
South Indian Railway	1	77
Bombay:		
Bombay, Baroda and Central India Railway	4	4
		81
TOTAL LAND		17,631
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances and Contingencies:		
India	14,337	
Central Provinces	6,232	
North-Western Provinces and Oudh	6,155	
Bengal	8,157	
Madras	6,393	
Bombay	11,380	52,654
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies:		
Central Provinces	3,560	
North-Western Provinces and Oudh	871	
Bengal	2,542	
Madras	4,648	
Bombay	9,805	21,426
		74,080
Deduct,—Amount of Supervision and Control Establishment for the Year 1890-91 written back, charged to the account of:		
East Indian Railway	*10,000*	
Rajputana-Malwa and Cawnpore-Achnera	*13,375*	
Bengal and North-Western and Tirhoot	*1,506*	
Bengal-Nagpur	*6,640*	
Bengal-Central	*1,002*	
Indian Midland	*5,419*	
Southern-Mahratta and Mysore	*10,781*	*48,723*
TOTAL ESTABLISHMENT		25,357
GRAND TOTAL,		42,988

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1891, the NET REVENUE of the several COMPANIES to the 31st of December 1890, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1891.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1890, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway . .	10,882,606	68,925	10,951,531	8,745,584	2,205,947
Great Indian Peninsula Railway	31,076,789	455,270	31,532,059	27,184,498	4,347,561
Madras Railway	14,950,294	1,349	14,951,643	7,104,909	7,846,734
South Indian Railway	4,490,214	9,936	4,500,150	2,496,825	2,003,325
TOTAL £	61,399,903	535,480	61,935,383	45,531,816	16,403,567

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST), credited to IMPERIAL FUNDS, during the Year.

IN INDIA—		
Madras—		
Recovery of NET LOSS on the Mysore Railway, after paying interest borne by H. H. the Maharaja of Mysore:		
Mysore Railway	*Rx.*	30,505
IN ENGLAND—		
Rohilkund and Kumaon Railway	£	735
EXCHANGE ON RECEIPTS IN ENGLAND	*Rx.*	240
TOTAL RECEIPTS	*Rx.*	31,480

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND AND SUBSIDY), debited to IMPERIAL and PROVINCIAL FUNDS, during the Year.

IN INDIA.	IMPERIAL.	PROVINCIAL.	TOTAL.
Bengal.			
Land:			
Compensation for land taken up by—	*Rx.*	*Rx.*	*Rx.*
Bengal and North-Western	10,971	...	
Tarkessur	...	504	
Dooars	...	9	
	10,971	513	11,484
Punjab.			
Delhi-Umballa Kalka	10,691	...	10,691
N.-W. Provinces and Oudh.			
Subsidy to Rohilkund-Kumaon Railway Company	...	4,000	4,000
Assam.			
Subsidy to the Assam Railway and Trading Company . . .	...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company	...	113	10,113
TOTAL .	21,662	14,626	36,288

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, during the Year 1890-91.

MISCELLANEOUS CHARGES AND RAILWAY SURVEYS.	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.			
India, General.			
Surplus Establishment and Miscellaneous Charges	9,941		
Director-General's Establishment	14,337		
Port Store-keeper's and Stock Verifier's Establishment	928		
Bikaneer Desert Survey	3,351		
		28,557	
Central Provinces.			
Jubbulpur-Nagpur Survey	1,370		
Sambulpur Survey	665		
		2,035	
Burma.			
Mu Valley	19,852		
Meiktila Branch Survey	716		
		20,568	
Bengal.			
Mogul Serai-Howrah Survey	17,704		
		17,704	
N.-W. Provinces and Oudh.			
Pilibhit-Seramau Survey	—2,448		
		—2,448	
Punjab.			
Kohala Survey	238		
Kashmir Survey	6,687		
Peshawar-Dhakka Survey	3,512		
Bannu Survey	—2,005		
Hyderabad-Umarkot Survey	706		
Frontier Surveys	11,573		
Abt Material and Engine Suspense Account	1,662		
Bolan High Level Line Survey	1,663		
Zhob Valley Survey	28,366		
		52,402	
Bombay.			
Palanpur-Deesa (Land)	196		
Mehsana-Viramgam Survey	66		
		262	
		TOTAL IMPERIAL	119,080
PROVINCIAL.			
Bengal.			
Share of Secretariat Establishment	7,991		
		7,991	
Punjab.			
Bhatinda-Bhawalpur Survey	—96		
		—96	
North-Western Provinces and Oudh.			
Lucknow-Rai-Bareli-Jaunpur Survey	3,922		
		3,922	
Madras.			
East Coast Survey	14,016		
Nellore-Guntur Survey	1,763		
Madras-Gudur Survey	904		
Bezvada-Masulipatam Survey	799		
		17,482	
Bombay.			
Nadiad-Kapadvanj Survey	300		
Broach-Jambuser Survey	300		
Ahmedabad-Prantij Survey	218		
		818	
		TOTAL PROVINCIAL	30,117
		GRAND TOTAL . Rx.	149,197

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section J.—Irrigation.

Revenue *Rx.*2,172,578. Expenditure *Rx.*2,742,128.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	124	...	1,284,683	...
	...	Portion of Land Revenue due to Irrigation. (See Account No. 13A)	27	...	708,996	...
	57	Working Expenses (Abstract Account) .	125	...	...	758,413
	57 A	„ „ (Detailed Account) .	126	758,413	...	...
	58	Statement of Financial Results . . .	128	...	...	...
		Interest on Debt. (See Account No. 58) .	128	...	...	1,081,439
Minor Works and Navigation . .	59	Gross Receipts	130	...	178,899	...
	60	Expenditure (Abstract Account) . .	137	...	...	902,276
	60 A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	140	90,528	...	...
	60 B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	144	224,243	...	...
			Total .		2,172,578	2,742,128

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1890-91.

	DIRECT RECEIPTS DURING THE YEAR.											
Imperial.	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Betwa Canal	7,123	...	58	55	119	...	...	...	37	26	37	7,455
TOTAL	7,123	...	58	55	119	...	...	...	37	26	37	7,455
Punjab.												
Western Jumna Canal	109,065	41,560	560	230	1,656	342	1,590	4,421	194	308	395	160,321
Bári Doáb Canal	133,786	...	1,580	...	3,039	1,118	9,393	...	112	185	346	149,559
Sirhind Canal	160,923	...	921	...	1,036	1,272	5,930	1,264	368	114	377	172,205
Lower Sohag and Para Canal	6,220	...	9	...	...	25	...	...	18	...	117	6,389
Chenab Canal	9,672	...	5	...	...	...	...	...	61	52	3	9,793
Sidhnai Canal	17,946	...	43	...	...	6	...	...	21	9	3	18,028
Swat River Canal	24,790	...	1	...	2	11	155	...	59	13	17	25,048
	462,402	(a)41,560	3,119	230	5,733	2,774	17,068	5,685	833	681	1,258	541,343
Deduct,—Share of Revenue of Sirhind Canal due to Native States	...	...	*3*	...	*445*	*494*	*2,005*	*432*	*162*	*3*	*138*	*3,682*
TOTAL	462,402	(a)41,560	3,116	230	5,288	2,280	15,063	5,253	671	678	1,120	537,661
Madras.												
Godávári Delta Project	...	...	...	...	504	890	...	9,660	31	1	1,150	12,236
Kistna Delta Project	...	...	...	136	243	648	...	3,293	246	2	479	5,047
Pennér Anicut Project	...	...	...	...	...	47	...	...	...	...	...	47
Cauvery Delta Project	...	...	...	...	412	365	...	...	9	...	27	813
Sriváikuntham Anicut Project	...	...	...	30	...	7	...	...	18	...	...	55
Sangam Anicut System	...	...	...	...	...	122	...	...	...	...	5	127
Kurnool Canal	8,179	...	...	350	...	337	...	134	85	...	11	9,096
Burur Tank	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	8,179	...	...	516	1,159	2,416	...	13,087	389	3	1,672	27,421
Bombay.												
Desert Canal	2,777	...	...	...	1	...	...	...	8	...	17	2,803
Begari Canal	2,804	...	...	...	3	...	...	...	4	...	25	2,836
Eastern Nara Works	328	...	...	...	205	...	...	...	3	...	1,670	2,206
Hathmati Canal	624	...	12	2	93	...	...	...	...	5	1	737
Pravara River Works—Lakh Canal	93	...	...	...	31	...	...	...	...	...	1	125
Kadva River Works	897	...	...	...	4	...	...	...	1	...	2	904
Krishna Canal	2,691	...	...	22	156	...	...	...	10	...	1	2,880
Lower Panjhra River Works	807	...	1	...	29	...	...	...	...	...	14	851
Ekruk Tank	1,183	...	111	385	748	...	...	...	...	...	55	2,482
Mutha Canals	11,955	...	189	8,804	132	...	360	...	12	...	429	21,881
Unharwáh Canal	...	...	...	...	...	...	...	...	2	...	1	3
Mhasvad Tank	1,859	...	3	...	6	...	...	...	5	...	60	1,933
Nira Canal	3,419	...	...	...	94	...	...	...	30	...	66	3,609
TOTAL	29,437	...	316	9,213	1,502	...	360	...	75	5	2,342	43,250
Total Imperial	507,141	(a)41,560	3,490	10,014	8,068	4,696	15,423	18,340	1,172	712	5,171	615,787

Provincial.												
Bengal.												
Orissa Project	20,980	...	22	...	104	84	...	12,150	307	...	854	34,501
Midnapore Canal	11,544	...	...	...	5	4	...	11,083	72	...	1,012	23,720
Tidal Canal	...	...	...	...	7	1	...	2,714	24	...	58	2,804
Sone Project	64,472	...	40	...	35	181	116	6,563	817	4	1,420	73,648
TOTAL	96,996	...	62	...	151	270	116	32,510	1,220	4	3,344	134,673
N.-W. Provinces and Oudh.												
Ganges Canal	223,163	13,397	190	39	6,060	...	3,308	858	109	825	1,025	248,974
Lower Ganges Canal	121,512	13,566	248	3	2,476	...	695	548	164	534	858	140,604
Agra Canal	46,466	10,480	207	...	3,157	...	144	597	37	215	87	61,390
Eastern Jumna Canal	77,500	1,595	23	3	2,737	...	949	...	17	363	68	83,255
TOTAL	468,641	(a)39,038	668	45	14,430	...	5,096	2,003	327	1,937	2,038	534,223
Total Provincial	565,637	(a)39,038	730	45	14,581	270	5,212	34,513	1,547	1,941	5,382	668,896
GRAND TOTAL	1,072,778	(a)80,598	4,220	10,059	22,649	4,966	20,635	52,853	2,719	2,653	10,553	1,284,683

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1890-91.

	Imperial.					Provincial.			Grand Total.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Bengal.	N.-W. P. and Oudh.	Total.	
Working Expenses and Maintenance:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Extensions and Improvements	343	19,561	18,121	2,143	40,168	326	25,937	26,263	66,431
Repairs	3,215	100,757	53,922	22,044	179,938	62,752	93,605	156,357	336,295
Establishment	(a) 6,881	100,364	46,360	11,020	164,625	63,179	(c) 123,277	186.456	351,081
Tools and Plant	88	2,180	9,113	424	11,805	7,989	2,936	10,925	22,730
Profit and Loss	...	...	...	...	...	122	...	122	122
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	7	(b) 1,043	127	125	1,302	759	750	1,509	2,811
TOTAL	10,534	223,905	127,643	35,756	397,838	135,127	246,505	381,632	779 470
Deduct,—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions	...	*18,651*	*2,406*	...	*21,057*	...	...	...	*21,057*
GRAND TOTAL . Rx.	10,534	205,254	125,237	35,756	376,781	135 127	246,505	381,632	758,413

(a) Includes *Rx.* 31, Charges in Civil Department for collection of Owners' Rates,
(b) Includes *Rx.* 404 on account of refund of Owners' Rates.
(c) Includes *Rx.* 1,720 for Charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during and to end of the Year 1890-91.

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
Imperial.																
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*
Betwa Canal	343	3,215	(*b*) 6,881	88	...	7	...	10,534	2,308	15,363	28,745	739	...	42	...	47,197
Lower Ganges Canal	...	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
TOTAL	343	3,215	6,881	88	...	7	...	10,534	32,211	15,363	36,514	1,865	...	42	...	85,945
Punjab.																
Western Jumna Canal	7,020	24,963	23,043	386	...	(*a*) 638	...	56,050	43,802	766,090	717,439	12,140	322	5,566	...	1,545,359
Bári Doab Canal	1,860	23,730	30,153	565	...	285	...	56,593	48,303	616,050	661,092	16,437	108	4,479	...	1,346,469
Lower Sohag and Para Canal	30	3,071	4,305	4	...	6	...	7,416	78	10,919	12,748	12	...	8	...	23,765
Sirhind Canal	8,667	35,282	32,355	845	...	102	...	77,251	54,659	174,202	135,723	2,898	23	319	...	367,824
Sidhnai Canal	867	3,157	3,210	159	...	4	...	7,397	2,042	14,295	11,685	434	...	16	...	28,472
Chenab Canal	95	6,167	2,567	114	...	8	...	8,951	234	21,855	9,995	249	...	9	...	32,342
Swat River Canal	1,022	4,387	4,731	107	...	...	...	10,247	2,320	18,698	22,837	300	...	49	...	44,204
	19,561	100,757	100,364	2,180	...	1,043	...	223,905	151,438	1,622,109	1,571,519	32,470	453	10,446	...	3,388,435
Deduct,—Share of Working Expenses of Sirhind Canal due from Native States.	*2,631*	*8,819*	*6,979*	*217*	...	*5*	...	*18,651*	*17,817*	*48,366*	*33,522*	*847*	*8*	*54*	...	*100,614*
TOTAL	16,930	91,938	93,385	1,963	...	1,038	...	205,254	133,621	1,573,743	1,537,997	31,623	445	10,392	...	3,287,821
Madras.																
Godávárí Delta System	7,415	23,445	20,577	4,600	...	13	...	56,050	36,769	663,468	390,281	88,514	...	1,216	...	1,180,248
Kistna Delta System	3,042	18,840	15,039	3,775	...	62	...	40,758	19,252	392,838	227,772	48,444	...	1,409	...	689,715
Deduct,—Contributions	*1,725*	*35*	*396*	*26*	...	...	...	*2,182*								
Pennér Anicut System	362	1,248	1,119	—*1*	...	...	...	2,728	7,526	43,048	27,049	1,115	...	1	...	78,739
Cauvery Delta System	3,565	—*2,626*	3,882	—*158*	...	2	...	4,665	45,624	435,219	169,717	11,030	...	40	...	661,630*
Deduct,—Contributions	*149*	*33*	*40*	*2*	...	...	...	*224*								
Sriváikuntham Anicut System	1,289	647	768	—*8*	...	...	...	2,696	5,494	27,078	15,908	596	...	26	...	49,102*
Sangam Anicut System	899	2,696	1,610	8	..	...	...	5,213	2,020	12,979	6,548	80	...	...	...	21,627*
Kurnool Canal (*c*)	1,530	9,360	3,257	897	...	50	...	15,094	20,869	87,634	31,276	4,812	...	307	...	144,898
Barur Tank	19	312	108	...	...	...	...	439	19	636	204	...	...	...	...	859
	18,121	53,922	46,360	9,113	...	127	...	127,643	137,573	1,662,900	868,755	154,591	...	2,999	...	2,826,818
Deduct,—Outlay from Contributions	*1,874*	*68*	*436*	*28*	...	...	...	*2,406*	...	...	...	...	...	...	...	...
TOTAL	16,247	53,854	45,924	9,085	...	127	...	125,237	137,573	1,662,900	868,755	154,591	...	2,999	...	2,826,818

Bombay.																
Desert Canal	...	2,829	864	22	...	...	...	3,715	479	29,611	10,107	256	...	...	...	40,453
Begari Canal	1,500	3,198.	1,334	20	...	...	...	6,052	5,174	126,919	31,169	627	...	...	...	163,889
Eastern Nara Works	643	6,083	2,557	92	...	...	...	9,375	3,464	141,240	64,507	1,542	...	6	...	210,759
Hathmati Canal	...	477	139	...	...	...	...	616	211	7,489	5,038	26	19	247	...	13,030
Pravara River Works—Lakh Canal	...	209	119	10	...	...	...	338	62	5,989	3,819	117	...	5	...	9,992
Kádva River Works	...	293	269	10	...	...	...	572	15	4,796	3,604	120	...	19	...	8,554
Krishna Canal	...	751	302	2	...	...	...	1,055	66	19,355	14,157	190	...	10	...	33,778
Lower Panjhra River Works	...	424	269	20	...	...	...	713	67	5,429	2,464	82	2	176	...	8,220
Ekruk Tank	...	781	456	19	...	...	...	1,256	28	18,184	10,808	204	...	...	...	29,224
Mutha Canals	...	3,756	3,040	165	...	124	...	7,085	253	59,024	27,843	319	...	351	...	87,790
Unharwáh Canal	...	885	234	9	...	...	...	1,128	...	5,291	1,506	49	...	1	...	6,847
Gokak Canal, First Section	...	...	...	...	...	...	...	...	39	1,052	759	37	...	8	...	1,895
Mhasvad Tank	...	704	408	5	...	...	...	1,117	...	4,159	2,311	40	...	...	...	6,510
Nira Canal	...	1,654	1,029	50	...	1	...	2,734	...	7,832	3,741	90	...	4	...	11,667
TOTAL	2,143	22,044	11,020	424	...	125	...	35,756	9,858	436,370	181,833	3,699	21	827	...	632,608
Total Imperial	35,663	171,051	157,210	11,560	...	1,297	...	376,781	313,263	3,688,376	2,625,099	191,778	466	14,260	...	6,833,242
Provincial.																
Bengal.																
Orissa Project	...	22,264	20,157	1,395	122	8	...	43,946	164	400,085	205,545	24,798	186	376	...	(*d*)631,154
Midnapore Canal	...	10,504	7,008	2,393	...	20	...	19,925	4,074	220,835	110,761	35,296	...	150	...	371,116
Tidal Canal	...	2,701	1,147	1,349	...	...	...	5,197	475	51,434	18,612	3,977	...	98	...	74,596
Sone Project	326	27,283	34,867	2,852	...	731	...	66,059	2,393	411,208	333,303	27,057	...	9,823	...	783,784
TOTAL	326	62,752	63,179	7,989	122	759	...	135,127	7,106	1,083,562	668,221	91,128	186	10,447	...	1,860,650
N.-W. Provinces and Oudh.																
Ganges Canal	11,277	39,555	51,800	1,668	...	195	...	104,495	113,836	1,021,203	1,257,857	45,251	4,948	4,276	...	2,447,371
Lower Ganges Canal	10,877	33,775	43,370	690	...	269	...	88,981	94,788	462,291	(*e*)563,149	8,853	...	1,652	...	(*e*)1,130,733
Agra Canal	1,924	8,897	12,002	251	...	151	...	23,225	26,812	159,932	152,890	4,636	...	4,550	...	348,820
Eastern Jumna Canal	1,859	11,378	16,105	327	...	135	...	29,804	31,150	311,588	425,755	4,549	32	1,960	...	775,034
TOTAL	25,937	93,605	(*f*123,2 77	2,936	...	750	...	246,505	266,586	1,955,014	2,399,651	63,289	4,980	12,438	...	(*e*)4,701,958
Total Provincial	26,263	156,357	186,456	10,925	122	1,509	...	381,632	273,692	3,038,576	3,067,872	154,417	5,166	22,885	...	6,562,608
GRAND TOTAL	61,926	327,408	343,666	22,485	122	2,806	...	758,413	586,955	6,726,952	5,692,971	346,195	5,632	37,145	...	13,395,850

* Approximate figures, and subject to revision, as they include direct and indirect charges.

(*a*) Includes Rx. 404 on account of refund of Owner's Rate.
(*b*) Includes Rx. 31, Charges in Civil Department for collection of Owner's Rate.
(*c*) This canal was purchased from the late Madras Irrigation and Canal Company.
(*d*) Excludes Rx. 695, Outlay in England.
(*e*) Includes Rx. 94 erroneously charged to "43-Minor Works and Navigation."
(*f*) Do. Rx. 1,720 Charges in Civil Department.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	(a) Estimated cost of construction, including Exchange but excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. During 1890-91. (For details, *see* pages 109 and 205.)	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. To end of 1890-91. (For details, *see* pages 109 and 205.)	REVENUE. Water-rates, &c. (for details, *see* pages 124 and 125).	REVENUE. Irrigation Land Revenue collected in the Civil Department.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.						
Orissa Project	1	3,139,622	33,160	2,421,788	34,501	...
Midnapore Canal	2	832,233	—*3,589*	824,424	23,720	...
Tidal Canal	3	256,464	15,288	199,779	2,804	...
Sone Project	4	2,788,870	17,136	2,552,800	73,648	...
TOTAL	...	7,017,189	61,995	5,998,791	134,673	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,936,758	15,473	2,685,061	248,974	66,446
Lower Ganges Canal	6	3,275,403	18,915	3,099,851	140,604	20,959
Agra Canal	7	872,079	3,393	849,147	61,390	...
Eastern Jumna Canal	8	345,344	4,622	318,507	83,255	23,292
Betwa Canal	9	425,141	1,297	396,507	7,455	...
TOTAL	...	7,854,725	43,700	7,349,073	541,678	110,697
Punjab.						
Western Jumna Canal	10	1,088,883	5,844	1,062,456	160,321	2,368
Ditto, Sirsa Branch, British Outlay	11	289,269	46,442	59,915	...	...
Ditto, Contributional Outlay	12	108,430	16,464	22,258	...	...
Bári Doáb Canal	13	1,581,547	2,821	1,580,393	149,559	44,046
Sirhind Canal, State Outlay	14	2,314,811	—*26,398*	2,213,442	168,523	...
Ditto, Contributional Outlay	15	1,423,970	51,037	1,380,194	3,682	...
Lower Sohag and Para Canal	16	72,810	1,856	66,522	6,389	8
Chenab Canal	17	998,500	188,781	554,815	9,793	...
Sidhnai Canal	18	96,238	9,150	90,560	18,028	...
Jhelum Canal	19	1,202,407	23	868	...	...
Swat River Canal	20	354,581	3,095	347,589	25,048	...
TOTAL	...	9,531,446	299,115	7,379,012	541,343	46,422
Madras.						
Godávári Delta System	21	1,118,855	976	1,084,282	12,236	204,703
Kistna Delta System	22	1,391,978	47,098	930,874	5,047	167,461
Pennér Anicut System	23	165,029	858	163,225	47	13,479
Cauvery Delta System	24	166,293	...	165,606	813	70,367
Sriváikuntham System	25	136,152	...	135,103	55	5,401
Sangam System	26	306,500	1,899	297,987	127	12,946
Kurnool Canal	27	...	—*37*	2,164,130	9,096	2,736
Barur Tank Project	28	40,000	1,177	39,023	...	513
Periyar Project	29	542,500	106,017	266,610	...	...
Rushikulya Canal	30	394,000	45,457	183,427	...	...
TOTAL	...	4,261,307	203,445	5,430,267	27,421	477,606
Bombay.						
Desert Canal	31	123,479	...	121,701	2,803	14,273
Bégari Canal	32	162,561	...	162,561	2,836	21,008
Eastern Nara Works	33	527,670	7,938	513,065	2,206	43,373
Hathmati Canal	34	49,470	...	49,093	737	...
Pravara River Works—Lakh Canal	35	37,519	229	35,251	125	...
Kádvá River Works	36	75,006	459	69,038	904	59
Krishna Canal	37	72,755	197	79,586	2,880	...
Lower Panjhra River Works	38	44,449	43	43,347	851	663
Ekruk Tank	39	122,824	...	122,812	2,482	...
Mutha Canals	40	605,323	4,713	607,983	21,881	...
Unharwáh Canal	41	34,543	...	33,183	3	4,570
Gokak Canal—First Section	42	40,594	...	40,095	...	...
Mhaswad Tank	43	202,433	636	197,426	1,933	...
Nira Canal	44	487,938	23,858	485,834	3,609	...
Chankapur Tank	45	70,154	52	6,257	...	...
Maladevi Tank	46	91,498	—*3*	3,395	...	...
TOTAL	...	2,748,216	38,122	2,570,627	43,250	83,946
Stores and Reserve	47	...	...	94	...	...
GRAND TOTAL	...	...	(*b*) 578,876	(*b*) 27,325,412	(*b*) 1,284,683	718,671

(*a*) The term *Indirect Charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases there the charges for Establishment and Tools and Plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

DURING 1890-91.			EXCLUDING INTEREST.					INCLUDING INTEREST.				
Less Collection Charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1890-91 (for details, *see* pages 126 and 127).	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	No. of Items.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	34,501	43,946	...	9,445	...	·39	96,208	...	105,653	...	4·36	1
...	23 720	19,925	3,795	...	·46	...	33 049	...	29,254	...	3·55	2
...	2,804	5,197	...	2,393	...	1·20	7,686	...	10,079	...	5 04	3
...	73,648	66,059	7·589	...	·30	...	101,769	...	94 180	...	3·69	4
...	134,673	135,127	...	454	...	·01	238,712	...	239,166	...	3·99	...
...	315,420	104,495	210,925	...	7·82	...	107,093	103,832	...	3·87	...	5
...	161,563	88,981	72,582	...	2·34	...	123,616	...	51,034	...	1·64	6
...	61,390	23,225	38,165	...	4·50	...	33,898	4,267	...	·50	...	7
...	106,547	29,804	76,743	...	24·09	...	12,648	64,095	...	20·12	...	8
...	7,455	10,534	...	3,079	...	·77	15,834	...	18,913	...	4·77	9
...	652,375	257,039	395,336	...	5·38	...	293,089	102,247	...	...	1·39	...
...	162,689	56,050	106,639	...	10·03	...	42,381	64,258	...	6·04	...	10
...	...	...	...	...	...	...	1,468	...	1,468	...	2·45	11
...	...	...	...	...	...	...	561	...	561	...	2·52	12
...	193,605	56,593	137,012	...	8·67	...	63,159	73,853	...	4·67	...	13
...	168,523	58,600	109,923	...	4·96	...	89,066	20,857	...	·94	...	14
...	3,682	18,651	...	14,969	...	1·08	54,187	...	69,156	...	5·01	15
...	6,397	7,416	...	1,019	...	1·54	2,624	...	3,643	...	5·49	16
...	9 793	8,951	842	...	·15	...	18,417	...	17,575	...	3·16	17
...	18,028	7,397	10,631	...	11·74	...	3,439	7,192	...	7·94	...	18
...	...	...	...	...	...	...	34	...	34	...	3 92	19
...	25,048	10,247	14,801	...	4·25	...	13,842	959	...	·27	...	20
...	587,765	223,905	363,860	...	4·93	...	289,178	74,682	...	1·01	...	...
...	216,939	56,050	160,889	...	14·84	...	43,352	117,537	...	10·84	...	21
...	172,508	38,576	133,932	...	14·38	...	36,293	97,639	...	10·49	...	22
...	13,526	2,728	10.798	...	6·61	...	6,512	4,286	...	2 63	...	23
...	71,180	4.441	66:739	...	40·29	...	6,624	60,115	...	36·29	...	24
...	5,456	2,696	2,760	...	2 04	...	5,404	...	2,644	...	·1·96	25
...	13,073	5,213	7,860	...	2·63	...	11,882	...	4,022	...	1·35	26
...	11,832	15,094	...	3,262	...	·15	86,566	...	89,828	...	4·15	27
...	513	439	74	...	...	·11	1,537	...	1,463	...	3·75	28
...	...	...	...	...	...	...	8,544	...	8.544	...	3·21	29
...	...	...	...	...	...	...	6,428	...	6,428	...	3·50	30
...	505,027	125,237	379,790	...	7·01	...	213,142	166,648	...	3·07	...	...
1,419	15,657	3,715	11,942	...	9·81	...	4,868	7.074	...	5·81	...	31
2,086	21,758	6,052	15,706	...	9·67	...	6,502	9,204	...	5·66	...	32
4,483	41,096	9,375	31,721	...	6·18	...	20.364	11,357	...	2 21	...	33
31	706	616	90	...	·18	...	1,964	...	1,874	...	3·82	34
5	120	338	...	218	...	·61	1,406	...	1,624	...	4·61	35
45	918	572	346	...	·50	...	2,752	...	2,406	...	3·48	36
108	2 772	1,055	1,717	...	2·06	...	3,180	...	1,463	...	1·84	37
137	1,377	713	664	...	1·53	...	1,733	...	1,069	...	2·46	38
62	2,420	1,256	1,164	...	·95	...	4,913	...	3,749	...	3·05	39
595	21,286	7,085	14 201	...	2·33	...	24,225	...	10,024	...	1·65	40
444	4,129	1,128	3,001	...	9·05	...	1,327	1,674	...	5·04	...	41
...	...	...	...	...	...	...	1,603	...	1,603	...	4·00	42
89	1,844	1,117	727	...	·37	...	7,884	...	7,157	...	3·63	43
171	3,438	2,734	704	...	·14	...	18,956	...	18,252	...	3·76	44
...	...	...	...	...	...	...	249	...	249	...	3·98	45
...	...	...	...	...	...	...	136	...	136	...	4·01	46
9,675	117.521	35,756	81,765	...	3·15	...	102,062	...	20,297	...	·79	...
...	...	...	...	...	...	...	4	...	4	...	4·25	47
9,675	(*b*) 1,993,679	(*b*) 758,413	(*b*) 1,235,266	...	4·5 2	...	(*b*) 1,081,439	(*b*) 153,827	...	·56	...	...

(*b*) Exclusive of figures for the Sirhind Canal and Sirsa Branch of the Western Jumna Canal, which concern Native States.

No 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1890-91.

Irrigation and Navigation. Imperial.	DIRECT RECEIPTS DURING THE YEAR.											
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana.												
Tanks in Todghur Sub-Collectorate	198	...	...	...	...	...	...	...	...	2	9	209
„ Ajmere „	199	...	...	...	...	18	...	...	1	4	126	348
„ Beawar „	527	...	...	...	...	...	...	...	...	1	133	661
TOTAL	924	...	...	...	...	18	...	...	1	7	268	1,218
Biluchistan.												
Shebo Canal	1,618	...	...	...	...	...	...	...	...	...	2	1,620
Khusdil Khan Reservoir	1	...	...	...	...	...	...	...	...	...	...	1
TOTAL	1,619	...			...	...	...	...	..	...	2	1,621
Punjab.												
Upper Sutlej Inundation Canals	1,963	...	...	...	165	255	...	...	18	21	135	2,557
Lower Sutlej and Chenab Inundation Canals	17	...	—1	...	—1,377	—62	...	...	12	141	41	—1,229
Indus Inundation Canals	...	...	4	...	137	2,107	...	...	1	98	(a)4,894	7,241
Shahpur Canal	4,868	...	...	...	30	52	...	2	...	5	7	4,964
TOTAL	6,848	...	3	...	—1,045	2,352	...	2	31	265	5,077	13,533
Bombay. Sindh.												
Sukkur Canal	120	...	...	...	...	19	...	...	11	4	81	235
Ghar Canal	629	...	...	...	...	146	...	...	18	...	400	1,193
Mehrabwah Canal	...	...	...	...	...	...	...	...	...	...	6	6
Alibhur Cutchery Canal	38	...	...	...	...	1	...	...	...	...	...	39
Great Marak Canal	246	...	...	...	...	10	...	...	...	...	...	256
Surfrazwah Canal	99	...	...	...	...	12	...	...	...	...	22	133
Fulaili Canal	2,284	...	...	...	...	196	...	...	...	...	187	2,667
	3,416	...	...	...	...	384	...	...	29	4	696	4,529

Deccan and Gujarat.														
Khari Cut	576	...	...		5	...	29	...	...	...	...	18		628
Hartala Tank	15	...	...	...		...	3	...	...	...	...	78		96
Mhaswa Tank	43	...	...	...		...	23	...	...	...	...	...		66
Jamda Canal	398	...	...	...		...	39	...	...	3	...	1		441
Pravara River Works—Ojhar Canal	784	...	...	...		...	23	...	...	...	...	2		809
Bhatodi Tank	607	...	...	...		...	2	...	...	...	...	18		627
Matoba Tank	885	...	...	...		...	10	...	...	...	...	...		895
Kasurdi Tank	48	...	...	...		...	2	...	...	...	...	13		63
Shirsuphal Tank	334	...	...	...		...	6	...	...	...	...	...		340
Bhadalwadi Tank	362	...	...	...		...	6	...	...	...	...	5		373
Koregaon Tank	108	...	...	...		...	1	...	...	...	...	...		109
Ashti Tank	390	...	3	...		...	90	...	...	4	...	5		492
Rewari Canal	550	...	...	...		...	3	...	...	1	...	...		554
Upper Man River Works	710	...	...	...		...	4	...	...	3	...	...		717
Yerla River Irrigation Works	874	...	...	...		...	57	...	...	1	...	4		936
Chickli Canal	178	...	...	...		...	13	...	...	...	...	...		191
Maini Tank	801	...		...		...	12	...	...	5	...	1		819
Muchkundi Tank	6	...	...	...		...	2	...	...	...	...	...		8
Dambal Tank	84	...	...	...		...	36	...	...	...	...	...		120
Medleri Tank	29	...	...	...		...	...	...	...	...	...	...		29
Madag Tank	86	...	...	...		...	12	...	...	...	...	...		98
Asundi Tank	33	...	...	...		...	...	...	...	...	...	...		33
Mavinkop Tank	...	...	...	...		...	1	...	...	...	...	...		1
Parsal Tank	...	...	...	...		...	...	...	...	...	...	1		1
	7,901	...	3	5		...	374	...	...	17	...	146		8,446
TOTAL	11,317	...	3	5		...	758	...	...	46	4	842		12,975
Carried forward	20,708	...	6	5		—1,045	3,128	...	2	78	276	6,189		29,347

(*a*) Inclusive of Rx. 4,845 Silt clearance Rate.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1890-91 —*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
Imperial—*continued.*	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	20,708	...	6	5	—1,045	3,128	...	2	78	276	6,189	29,347
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sindh.												
Shikârpur Canals	541	...	...	...	...	47	...	...	34	...	100	722
Hyderabad Canals	1,023	...	...	...	...	158	...	...	1	2	185	1,369
Fulaili Canals	58	...	...	...	...	8	...	...	...	...	26	92
Karachi Canals	325	...	...	...	...	145	...	...	1	...	492	963
Western Nara	867	...	...	...	...	167	...	...	1	1	977	2,013
Deccan and Gujarat.												
Irrigation Works, Ahmedabad Collectorate	6	...	...	...	...	...	...	...	...	...	4	10
„ „ Kaira Collectorate	47	...	...	...	...	10	...	...	...	...	...	57
„ „ Nasik Collectorate	128	...	...	...	...	...	...	...	...	...	28	156
„ „ Khandeish Collectorate	...	...	...	...	...	...	...	...	...	...	16	16
„ „ Bijapur District	15	...	...	...	...	...	...	...	...	...	...	15
„ „ Surat Collectorate	...	...	...	...	...	...	...	...	...	...	·25	25
„ „ Poona District	68	...	...	...	...	...	...	...	...	...	...	68
„ „ Dharwar District	56	...	...	...	...	12	...	...	...	...	18	86
TOTAL	3,134	...	...	...	...	547	...	...	37	3	1,871	5,592
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	56	11	67
Total Imperial	23,842	...	6	5	—1,045	3,675	...	2	115	335	8,071	35,006

Provincial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:													
N.-W. Provinces and Oudh.													
Dún Canals	3,525	357	194	...	87	...	1,804	...	...	16	8	5,991
Rohilkund Canals	7,492	739	29	...	293	...	125	...	...	40	20	8,738
Bijnor Canals	1,547	221	...	...	104	...	5	...	...	3	1	1,881
Bundelkhund Irrigation Works { Jhansi Lakes	42	...	13	...	6	...	...	...	...	...	67	128
Bundelkhund Irrigation Works { Hamirpur Lakes	225	...	7	...	7	...	...	...	...	...	73	312
TOTAL	12,831	(*a*) 1,317	243	...	497	...	1,934	...	...	59	169	17,050
Bengal.													
Calcutta and Eastern Canals	...	...	...	...	3	20	...	51,907	160	...	425	52,515
Orissa Coast Canal	...	...	...	...	1	...	...	6,422	28	...	112	6,563
Sarun Project	3,682	...	...	...	1	8	...	...	...	...	7	3,698
TOTAL	3,682	...	...	...	5	28	...	58,329	188	...	541	62,776
Madras.													
Chembrambakam Tank	...	...	...	...	...	1	...	...	...	...	...	1
Madras Water-supply and Irrigation Extension Project	...	...	...	1,096	...	4	...	...	...	...	...	1,100
Buckingham Canal	...	...	...	...	41	88	...	8,552	12	...	109	8,802
Vedaraniam Canal	...	...	...	...	...	1	...	120	...	...	...	121
Palar Anicut System	...	...	...	...	...	137	...	...	...	...	22	159
Pelandorai do.	...	...	...	...	...	26	...	...	...	...	...	26
Shatiatope do.	...	...	...	...	...	4	...	...	...	...	...	4
Virudachálam do.	...	...	...	...	...	3	...	...	...	...	...	3
Tirukoilúr do.	...	...	...	...	...	44	...	...	...	...	...	44
Lower Coleroon do.	...	...	...	...	...	57	...	...	...	...	1	58
Muradur do.	...	...	...	...	...	56	...	...	...	...	...	56
Dumagudiem Canal	...	...	...	...	...	...	...	47	...	...	23	70
Thadapalli Channel	...	...	...	...	12	19	...	...	...	...	...	31
TOTAL	...	...	...	1,096	53	440	...	8,719	12	...	155	10,475
Carried forward	16,513	1,317	243	1,096	555	468	1.934	67,048	200	59	868	90,301
	23,842	...	6	5	—1,045	3,675	...	2	115	335	8,071	35,006

(*a*) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1890-91 —*continued.*

Irrigation and Navigation —*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Provincial —*continued.*												
Brought forward	*Rx.* 23,842	*Rx.* ...	*Rx.* 6	*Rx.* 5	*Rx.* —1,045	*Rx.* 3,675	*Rx.* ...	*Rx.* 2	*Rx.* 115	*Rx.* 335	*Rx.* 8,071	*Rx.* 35,006
Brought forward	16,513	1,317	243	1,096	555	468	1,934	67,048	200	59	168	90,301
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT — *continued.*												
Bombay.												
Gokak Canal, 1st Section, and Storage Works	679	...	...	...	...	17	345	...	...	...	...	1,041
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	20,051		...	13	20,064
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal — Eden Canal	280	...	3	...	...	...	...	...	...	...	77	360
Bengal — Madhuban Canal	...	...	...	...	...	3	...	...	...	...	1	4
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	6,017	...	...	...	6,017
Madras	...	...	...	...	154	959	...	...	21	...	113	1,247
Punjab	...	...	...	...	...	...	...	...	...	...	(a)5,630	(a)5,630
TOTAL	280	...	3	...	154	962	...	6,017	21	...	5,821	13,258
Total Provincial	17,472	(a)1,317	246	1,096	709	1,447	2,279	93,116	221	59	6,702	124,664

Incorporated Local Funds.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)3,897	(a)3,897
Punjab	...	...	...	...	...	...	...	...	...	...	(a)1,273	(a)1,273
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,022	(a)1,022
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	(a)6,192	(a)6,192
Total Irrigation and Navigation	41,314	(a)1,317	252	1,101	—336	5,122	2,279	93,118	336	394	20,965	165,862
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bombay.												
Sindh	11	...	...	...	...	43	...	...	2	1	58	115
Deccan and Gujarat	...	...	...	...	...	7	...	...	...	...	59	66
Total Imperial	11	...	...	...	...	50	...	...	2	1	117	181
Carried forward	11	...	...	...	...	50	...	...	2	1	117	181
	41,314	1,317	252	1,101	—336	5,122	2,279	93,118	336	394	20,965	165,862

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1890-91 —*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
Irrigation and Navigation—*continued.*	Water-rates	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	41,314	1,317	252	1,101	—336	5,122	2,279	93,118	336	394	20,965	165,862
AGRICULTURAL—*continued.*												
Brought forward .	11	...	...	...	...	50	...	...	2	1	117	181
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	—17	...	...	...	91	...	2	76
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal	...	...	...	...	—1	288	...	...	202	...	(*b*) 10,077	10,566
Madras	...	...	...	...	195	1,092	...	...	...	...	927	2,214
Total Provincial .	...	...	...	...	177	1,380	...	...	293	...	11,006	12,856
Total Agricultural .	11	...	...	...	177	1,430	...	...	295	1	11,123	13,037
GRAND TOTAL .	41,325	(*a*)1,317	252	1,101	—159	6,552	2,279	93,118	631	395	32,088	178,899

(*a*) Recoveries by the Civil Department.
(*b*) Includes Rx. 9,364 recoveries by the Civil Department.

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1890-91.

IRRIGATION AND NAVIGATION.	IMPERIAL.							PROVINCIAL.							LOCAL.					GRAND TOTAL.
	INDIA.		Upper Burma.	N.-W.P. and Oudh.	Punjab.	Bombay.	TOTAL.	Lower Burma.	Bengal.	N.-W.P. andOudh.	Punjab.	Madras.	Bombay.	TOTAL.	Lower Burma.	Upper Burma.	Punjab.	Madras.	TOTAL.	
	Rajputana.	Biluchistan.																		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Capital Outlay:																				
Works—*see* page 140	1,633	1,534	...	...	786	11,013	14,966	...	12,159	1,386	...	21,896	21,425	56,866	...	...	...	...	...	71,832
Establishment	405	896	...	...	223	2,286	3,810	...	4,377	318	...	4,938	4,072	13,705	...	...	...	...	...	17 515
Tools and Plant	25	...	...	..	...	—5	20	...	1,679	...	...	—267	97	1,509	...	...	...	...	...	1,529
Suspense	3	185	...	...	—115	...	73	...	—202	—85	...	...	...	—287	...	...	...	...	...	—214
	2,066	2,615	...	...	894	13,294	18,869	...	18,013	1,619	...	26,567	25,594	71,793	...	...	...	...	...	90,662
Less Receipts on Capital Account	...	...		...	...	...	...	...	121	...	...	...	13	134	...	...	...	...	...	134
NET TOTAL	2,066	2,615	...	...	894	13,294	18,869	...	17,892	1,619	...	26,567	25,581	71,659	...	...	...	...	...	90,528
Revenue Outlay:																				
Works—*see* page 144	326	...	...	...	5,125	27	5,478	...	3,668	1,945	...	5,421	...	11,034	...	...	...	...	...	16,512
Repairs	3,629	1,114	...	...	25,349	37,560	67,652	...	21,864	6,001	...	26,286	208	54,359	...	...	...	...	...	122,011
Establishment	1,058	1,000	...	...	22,917	8,387	33,362	...	13,460	(a)8,408	...	8,313	143	30,324	...	...	...	...	...	63,686
Tools and Plant	177	23	...	...	452	202	854	...	3,087	124	...	218	20	3,449	...	...	...	...	...	4,303
Revenue refunded	2	...	...	...	13	34	49	...	11	7	...	1	...	19	...	..	...	...	...	68
Profit and Loss	...	...	...	...	10	...	10	...	...	...	...	...	...	...	...	...	...	...	...	10
Suspense	...	...	...	...	39	...	39	...	...	...	...	...	...	...	...	...	...	...	...	39
TOTAL	5,192	2,137	...	...	53,905	46,210	107,444	...	42 090	16,485	...	40,239	371	99,185	...	...	...	...	...	206,629
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
New Works	...	...	5,112	...	...	23,101	28,213	...	...	...	...	...	...	...	...	..	...	...	...	28,213
Repairs	...	...	759	...	1,520	47,748	50,027	...	5,248	...	...	...	...	5,248	...	...	...	...	...	55,275
Establishment	...	...	1,233	...	4,244	23,196	28,673	...	4,541	...	...	...	...	4,541	...	...	...	...	...	33,214
Tools and Plant	...	...	88	...	77	647	812	...	248	...	...	...	...	248	...	...	...	...	...	1,060
Suspense	...	...	...	...	—4	...	—4	...	317	...	...	...	...	317	...	...	...	...	...	313
Revenue refunded	...	...	...	...	...	5	5	...	16	...	...	...	...	16	...	...	...	...	...	21
Profit and Loss	...	...	...	...	...	25	25	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL	...	...	7,192	...	5,837	94,722	107,751	...	10 370	...	...	...	...	10,370	...	...	...	...	...	118,121
Carried forward	7,258	4,752	7,192	...	60,636	154,226	234,064	...	70,352	18,104	...	66,806	25,952	181,214	...	...	...	...	...	415,278

(a) Includes Rx. 90, Outlay by Civil Officers for collection of Owner's Rates.

No. 60.—Abstract Account of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1890-91 —*continued.*

	Imperial.							Provincial.							Local.						Grand Total.
	India.		Upper Burma.	N.-W.P. and Oudh	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma	Upper Burma.	Bengal.	Punjab.	Madras.	Total.	
	Rajputana.	Biluchistan.																			
IRRIGATION AND NAVIGATION —*continued.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	7,258	4,752	7,192	...	60,636	154,226	234,064	...	70,352	18,104	...	66,806	25,952	181,214	...	...	...	...	...	...	415,278
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
New Works . .	30	...	5,141	...	...	...	5,171	9,769	682	...	15	51,577	...	62,043	667	...	...	...	...	667	67,881
Repairs . .	...	...	12,659	...	...	...	12,659	2,399	2,662	...	1,797[a]	122,282	...	129,140	143	3,855[d]	...	1,000[d]	...	4,998	146,797
Establishment .	7	...	3,220	...	...	...	3,227	3,281	1,221	...	2,150[b]	54,146	...	60,798	180	...	..	109[d]	...	289	64,314
Tools and Plant .	1	..	230	...	...	...	231	1,976	97	...	13	2,006	...	4,092	12	...	...	...	...	12	4,335
Revenue Refunds .	...	...	...	...	...	...	...	...	...	...	10[c]	73	...	83	...	...	...	...	...	...	83
Profit and Loss .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense . .	...	...	—275	...	...	...	—275	12	...	...	...	...	...	12	...	...	...	...	...	...	—263
TOTAL .	38	...	20,975	...	...	...	21,013	17,437	4,662	...	3,985	230,084	...	256,168	1,002	3,855	...	109	...	5,966	283,147
TOTAL IRRIGATION AND NAVIGATION	7,296	4,752	28,167	...	60,636	154,226	255,077	17,437	75,014	18,104	3,985	296,890	25,952	437,382	1,002	3,855	...	1,109	...	5,966	698,425
AGRICULTURAL.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Revenue Outlay:																					
Works . .	...	...	...	...	...	...	...	9 786	...	...	...	...	..	9.786	...	...	...	...	390	390	10,176
Repairs . .	...	...	...	...	...	...	...	4,180	...	...	...	...	...	4,180	...	...	...	...	...	...	4,180
Establishment .	...	...	...	...	...	...	...	3 295	...	...	...	...	...	3.295	...	...	...	...	...	...	3,295
Tools and Plant .	...	...	...	...	...	...	...	87	...	...	...	...	...	87	...	...	...	...	...	...	87
Profit and Loss .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense . .	...	...	...	...	...	...	...	—124	...	...	...	...	...	—124	...	...	...	...	...	...	—124
TOTAL .	...	...	...	...	...	...	...	17,224	...	...	...	...	...	17,224	...	...	...	...	390	390	17,614

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	...	1,685	12,238	13,923	8,634	10,441	5,502	...	21,334	...	45,911	...	...	...	...	547	547	60,381
Repairs	...	...	...	479	92	6,986	7,557	4,135	41,865	490	...	25,439	...	71,929	...	...	...	...	335	335	79,821
Establishment	...	...	...	109	398	5,317	5,824	2,800	18,308*e*	1,284	...	10,136	...	32,528	...	...	986*d*	...	...	986*d*	39,338
Tools and Plant	...	...	...	...	2	230	232	...	119	...	...	646	...	765	...	...	...	...	...	..	997
Suspense	...	...	...	...	...	—*192*	—*192*	...	5,702	...	...	...	...	5,702	...	...	...	...	...	...	5,510
Revenue refunded	...	...	...	...	...	...	...	...	1	...	...	189	...	190	...	...	...	...	...	...	*190*
TOTAL	...	...	...	588	2,177	24,579	27,344	15,569	76,436	7,276	...	57,744	...	157,025	..	...	986	...	882	1,868	186,237
TOTAL AGRICULTURAL	...	...	...	588	2,177	24,579	27,344	32,793	76,436	7,276	...	57,744	...	174,249	...	...	986	...	1,272	2,258	203,851
GRAND TOTAL	7,296	4,752	28,167	588	62,813	178,805	282,421	50,230	151,450	25,380	3,985	354,634	25,952	611,631	1,002	3,855	986	1,109	1,272	8,224	902,276
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England £	...	...	...	...	...	*2,184*	*2,184*	...	...	...	...	...	...	...	...	...	...	...	...	...	*2,184*
DEDUCT—Loss by Exchange Rx.	...	...	...	...	...	*714*	*714*	...	...	...	...	...	..	...	...	...	...	...	...	...	*714*
NET OUTLAY IN INDIA Rx.	7,296	4,752	28,167	588	62,813	175,907	279,523	50,230	151,450	25,380	3,985	354,634	25,952	611,631	1,002	3,855	986	1,109	1,272	8,224	899,378

IN ENGLAND	£	2,184
EXCHANGE	*Rx.*	714
GRAND TOTAL, AS ABOVE	*Rx.*	902,276

(*a*) Includes Outlay Rx. 1,000 by Civil Officers.
(*b*) „ „ „ 1,952 „ „
(*c*) „ „ „ 10 „ „
(*d*) Outlay by Civil Officers.
(*e*) Includes Rx. 1,151, Collection charges in the Civil Department.

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1890-91.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE TO END OF YEAR.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
Imperial.																	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																	
Rajputana.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Tanks in Ajmere Sub-Collectorate	1,431	355	22	...	3	...	...	1,811	73,628	11,632	1,279	355	90	17	87,001	*98*	86,903
„ „ Beawar „ „	...	...	...	...	...	...	...	...	47,755	10,690	1,322	...	...	...	59,767	*40*	59,727
„ „ Todghur „ „	202	50	3	...	...	...	...	255	11,918	1,596	107	...	...	...	13,621	...	13,621
TOTAL	1,633	405	25	...	3	...	...	2,066	133,301	23,918	2,708	355	90	17	160,389	*138*	160,251
Biluchistan.																	
Khush Dil Khan Reservoir	1,142	522	...	...	...	...	...	1,664	76,378	8,438	2,546	...	...	...	87,362	...	87,362
Nari Canal	...	...	...	...	...	...	...	...	2,171	499	32	...	1	...	2,703	...	2,703
Shebo Canal	392	374	...	...	185	...	...	951	54,010	7,956	2,288	1	185	...	64,440	*37*	64,403
Mackka Tanks and Zara Karez	...	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
TOTAL	1,534	896	...	...	185	...	...	2,615	133,619	16,999	4,935	1	186	...	155,740	*37*	155,703
Punjab.																	
Upper Sutlej Inundation Canals	1,324	223	...	...	...	...	...	1,547	45,876	6,510	1,315	...	...	...	53,701	*8*	53,693
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	*115*	*—115*	66,365	8,721	67	...	...	...	75,153	*6,362*	68,791
Shahpur and Sahiwal Canals	...	...	...	...	...	...	...	...	3,764	123	...	...	...	...	3,887	...	3,887
Madhopore Workshops	...	...	...	...	...	...	...		25,591	...	41,329	...	...	...	66,920	*24,505*	42,415
Lower Sohag and Para Canal	*—235*	...	...	...	...	...	...	*—235*	...	...	...	...	...	...	...	...	...
Chenab Canal	*—303*	...	...	...	...	...	...	*—303*	...	...	...	...	...	...	...	...	...
Lower Bári Doáb Special Survey	...	...	...	...		...	...	...	2,802	40,866	444	...	...	...	44,112	*23*	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	*24*	30,755
TOTAL	786	223	...	...	...	...	*115*	894	154,937	86,980	43,391	...	...	...	285,308	*30,922*	254,386
Bombay.																	
Deccan and Gujarat.																	
Lower Panjhra River Works	29	14	...	...	...	...	...	43	1,991	462	...	...	...	...	2,453	...	2,453
Kadva River Works	314	114	31	...	...	...	...	459	8,370	1,912	*—265*	...	...	...	10,017	...	10,017
Pravara River Works—Ojhar Canal	121	46	9	...	...	...	...	176	22,798	7,463	453	...	...	...	30,714	*14*	30,700
„ „ „ Lakh „	160	58	11	...	...	...	...	229	416	168	17	...	...	...	601	...	601
Mutha Canals	4,176	537	...	...	...	...	...	4,713	17,827	9,358	972	...	...	...	28,157	*15*	28,142
Khari Cut	338	109	...	...	...	...	...	447	12,886	3,131	213	...	...	...	16,230	*18*	16,212
Jamda Canal	132	43	20	...	...	...	...	195	77,741	18,837	1,273	...	...	...	97,851	*2*	97,849
Bhatodi Tank	28	9	...	...	...	...	...	37	27,397	7,009	935	...	...	...	35,311	*69*	35,242
Matoba Tank	...	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	*1*	18,814
Shirsuphal Tank	197	71	...	...	...	...	...	268	15,583	3,499	286	...	...	...	19,368	...	19,368
Bhadalwadi Tank	...	...	...	...	...	...	...	...	15,700	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	...	2	...	...	...	...	...	2	3,004	766	23	...	...	...	3,793	...	3,793
Ashti Tank	723	159	*—3*	...	...	...	...	879	60,182	14,304	809	...	...	...	75,295	*539*	74,756

Rewari Canal	69	20	—1	...	...	...	...	88	4,629	953	...	...	...	...	5,582	...	5,582
Upper Mán River Works(a)	124	9	...	...	...	...	...	133	30,659	9,321	675	...	...	...	40,655	24	40,631
Yerla River Irrigation Works (b)	50	11	...	...	...	...	...	61	50,050	10,409	697	...	...	...	61,156	237	60,919
Maini Tank	2,243	523	—3	...	...	...	...	2,763	26,807	9,888	321	...	...	...	37,016	54	36,962
Muchkundi Tank	80	23	...	...	...	...	...	103	11,184	2,637	228	...	...	...	14,049	27	14,022
Madag Tank	...	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	...	...	...	...	...	.	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	385	161	—69	...	...	...	...	477	15,171	3,971	892	...	...	...	20,034	7	20,027
Gokak Canal, Second Section	97	27	...	...	..	...	...	124	9,105	6,966	1,425	...	...	...	17,496	...	17,496
Do. Storage Works	...	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Sabarmati Project Survey	...	...	...	...	...	...	...	...	505	3,029	...	..	...	...	3,534	...	3,534
Mavinkop Tank	...	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761
Dambal Tank	...	...	...	...	..	...	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswa Tank	...	...	...	...	...	...	...	...	10,280	2,677	114	...	...	...	13,071	1	13,070
Wadali Canal	...	...	...	...	...	...	...	...	2,001	510	160	...	...	...	2,671	...	2,671
Kasurdi Tank	...	...	...	...	...	..	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	.	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	...	689	170	13	...	...	...	872	...	872
	9,266	1,936	—5	...	...	...	...	11,197	488,492	139,728	12,094	...	...	...	640,314	1,029	639,285
Deduct—Outlay from Contributions(c)	...	...	...	...	...	..	...	...	1,997	1,065	...	...	...	...	(c)3,062	...	(c)3,062
	9,260	1,936	—5	...	...	...	...	11,197	486,495	138,663	12,094	...	...	...	637,252	1,029	636,223
Sindh.																	
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,220	...	2,320
Fulaili Canal	1,747	350	...	...	...	...	...	2,097	88,130	17,984	65	...	...	..	106,179	2	106,177
Great Marak Canal	...	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...		...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...		...	...	111,011	20,547	1,333	...	...	...	132,891	16	132,875
	1,747	350	...	...	...	...	...	2,097	266,503	52,513	1,724	...		...	320,770	26	320,744
Deduct—Outlay from Contributions(d)	...	...	...	...	...		...	...	2,660	259	...	...		...	(d)2,919	...	(d)2,919
	1,747	350	...	...	...	...	...	2,097	263,843	52,284	1,724	...		...	317,851	26	317,825
TOTAL	11,013	2,286	—5	...	...	...	...	13,294	750,338	190,947	13,818	...		...	955,103	1,055	954,048
Total Imperial	14,966	3,810	20	...	188		115	18,869	1,172,195	318,844	64,852	356	276	17	1,556,540	32,152	1,524,388
Carried forward	14,966	3,810	20	...	188	...	115	18,869	1,172,195	318,844	64,852	356	276	17	1,556,540	32,152	1,524,388

(a) Includes Gundowli Canal and Pingli Tank.
(b) Includes Yerla Canal and Nehr Tank.

(c)

	Rx.
Khari Cut	2,287
Gokak Canal	775
	3,062

(d)

	Rx.
Fulaili Canal	1,006
Sukkur Canal	1,913
	2,919

No. 60A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1890-91 —*continued.*

IRRIGATION AND NAVIGATION —*continued.*	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— *Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange.	Total.	*Less Receipts on Capital Account.*	Net Total.
Works for which Capital and Revenue Accounts are kept —*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	14,966	3,810	20	...	188	...	*115*	18,869	1,172,195	318,844	64,852	356	276	17	1,556,540	*32,152*	1,524,388
Provincial.																	
Bengal.																	
Calcutta and Eastern Canals	160	57	343	...	1	...	...	561	(a)452,777	38,497	35,166	85	1,208	...	527,733	*4,445*	523,288
Sarun Project	...	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	...	67,007	*50*	66,957
Orissa Coast Canal	1,727	609	*—410*	...	...	*1*	*203*	1,722	257,376	56,973	19,828	...	3,057	...	337,234	*330*	336,904
Damoodur Project	...	...	...	...	...	*120*	...	*—120*	9,063	9,486	710	...	...	...	19,259	*4,385*	14,874
Tirhoot Project	...	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	*16*	53,143
Hooghly Project	...	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	*97*	14,243
Remodelling Hidgellee Tidal Canal	9,942	3,598	1,748	...	...	...	...	15,288	14,806	3,424	1,999	...	...	...	20,229	...	20,229
Midnapore Canal	330	113	*—2*	...	...	...	...	441	330	113	*—2*	...	...	...	441	...	441
Total	12,159	4,377	1,679	...	1	*121*	*203*	17,892	803,629	169,805	61,618	85	4,265	...	1,039,402	*9,323*	1,030,079
N.-W. Provinces and Oudh.																	
Dún Canals	...	...	...	...	...	...	...	...	57,297	4,586	415	...	...	...	62,298	*105*	62,193
Rohilkund Canals	1,367	314	...	...	...	...	*85*	1,596	113,066	36,444	3,393	...	1,025	...	153,928	*836*	153,092
Bijnor Canals	...	...	...	...	...	...	...	...	6,997	...	...	...	...	...	6,997	...	6,997
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	*52*	7,436
" Survey	19	4	...	...	...	...	...	23	1,115	13,940	70	...	...	...	15,125	*73*	15,052
Sardah Canals	...	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Cawnpur Extension Survey Division, Lower Ganges Canal	...	...	...	...	...	...	...	...	1,781	3,425	...	...	...	...	5,206	...	5,206
Total	1,386	318	...	...	...	...	*85*	1,619	192,165	58,733	3,878	...	1,025	...	255,801	*1,066*	254,735

Bombay.																	
Gokak Canal, 1st Section, and Storage Works	21,425	4,072	97	...	...	*13*	...	25,581	41,639	8,156	1,082	...	...	...	50,877	*21*	50,856
Madras.																	
Tungabhudra Channel	...	1	...	...	...	...	...	1	11	524	83	...	...	...	618	...	618
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	*12*	62,442
Palar Anicut System	3,510	801	...	...	...	...	...	4,311	142,628	37,798	2,987	...	...	...	183,413	...	183,413
Chilka Lake Canal	201	46	3	...	...	...	...	250	2,445	561	17	...	...	...	3,023	...	3,023
Vyalur Project	...	...	...	...	...	...	...	...	42	5	...	...	...	...	47	...	47
Buckingham Canal	17,318	3,899	1	...	...	...	...	21,218	506,826	136,112	14,176	...	...	...	657,114	*8*	657,106
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	*117*	151,583
Ganjam-Gopalpur Canal	40	1	—*271*	...	...	...	...	—*230*	9,673	3,785	274	...	...	...	13,732	*11*	13,721
Lower Coleroon Project	...	...	...	...	...	...	...	...	129	3,907	—*26*	...	...	...	4,010	...	4,010
Surveys	...	...	...	...	...	...	...	...	619	5,502	38	...	...	...	6,159	...	6,159
Kovur-Mungair Junction Canal	...	...	...	...	...	...	...	...	4,870	1,120	72	...	...	...	6,062	...	6,062
Pelandorai Anicut System	409	94	...	...	...	...	...	503	33,138	7,065	776	...	...	...	40,979	*80*	40,899
Tirukoilur do.	224	52	...	...	...	...	...	276	224	52	...	...	...	...	276	...	276
Arkenkota Channel	194	44	...	...	...	...	...	238	194	44	...	...	...	...	238	...	238
TOTAL	21,896	4,938	—*267*	...	...	...	...	26,567	879,759	230,184	19,882	...	...	...	1,129,825	*228*	1,129,597
Total Provincial	56,866	13,705	1,509	...	1	*134*	*288*	71,659	1,917,192	466,878	86,460	85	5,290	...	2,475,905	*10,638*	2,465,267
Total Irrigation and Navigation	71,832	17,515	1,529	...	189	*134*	*403*	90,528	3,089,387	785,722	151,312	441	5,566	17	4,032,445	*42,790*	3,989,655
AGRICULTURAL.																	
Provincial.																	
Lower Burma.																	
Irrawaddy Embankments	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	*419*	307,132
Total Agricultural	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	*419*	307,132
GRAND TOTAL	71,832	17,515	1,529	...	189	*134*	*403*	90,528	3,346,674	833,842	153,451	446	5,566	17	4,339,996	*43,209*	4,296,787

(*a*) Includes *Rx.* 249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL AND PROVINCIAL FUNDS, during, and to end of, the Year 1890-91.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	EXPENDITURE DURING THE YEAR. Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	TOTAL EXPENDITURE TO END OF YEAR. Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana.																
Tanks in Ajmere Sub-Collectorate	235	1,672	510	86	...	2	...	2,505	1,544	18,951	15,143	589	..	8	...	36,235
„ in Beawar „ „	59	810	244	39	...	...	...	1,152	916	22,831	17,262	545	...	35	...	41,589
„ in Todghur „ „	32	1,147	304	52	...	...	...	1,535	922	8,657	8,024	240	...	...	...	17,843
TOTAL	326	3,629	1,058	177	...	2	...	5,192	3,382	50,439	40,429	1,374	...	43	...	95,667
Biluchistan.																
Shebo Canal	...	511	914	23	...	...	...	1,448	...	511	1,153	23	...	...	...	1,687
Khush Dil Khan Reservoir	...	603	86	...	...	...	...	689	...	603	86	...	...	...	...	689
TOTAL	...	1,114	1,000	23	...	...	...	2,137	...	1,114	1,239	23	...	...	...	2,376
Punjab.																
Upper Sutlej Inundation Canals	191	5,616	5,117	106	...	3	...	11,033	10,408	164,123	130,726	2,177	38	297	...	307,769
Lower Sutlej and Chenab Inundation Canals	4,017	26,846	8,061	173	...	5	...	39,102	24,042	557,207	173,910	1,874	77	73	...	756,283
Indus Inundation Canal	2,689	17,308	8,592	107	10	1	39	28,746	49,664	340,385	186,263	2,868	160	18	39	579,397
Shahpur Canals	814	1,328	1,451	66	...	4	...	3,663	2,856	16,304	3,757	149	...	62	...	23,128
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	7,711	51,098	23,221	452	10	13	39	82,544	86,970	1,078,480	501,044	18,992	23,817	450	39	1,709,792
Deduct—Outlay from Contributions from Zari-nagha Fund and Statute Labor	*2,586*	*25,749*	*304*	...	...	...	...	*28,639*	*19,873*	*529,310*	*344*	*2*	...	...	...	*549,529*
TOTAL	5,125	25,349	22,917	452	10	13	39	53,905	67,097	549,170	500,700	18,990	23,817	450	39	1,160,263
Bombay. Deccan and Gujarat.																
Khari Cut	...	219	143	3	...	...	...	365	...	1,754	1,332	8	...	...	...	3,094
Hartala Tank	...	10	18	...	...	30	...	58	...	276	142	...	...	291	...	709
Mhuswa Tank	...	78	72	4	...	...	...	154	...	943	639	18	15	9	..	1,624
Jamda Canal	...	455	300	15	...	...	...	770	150	14,026	7,732	231	8	33	...	22,180
Pravara River Works—Ojhar Canal	...	301	211	...	...	...	...	512	12	3,968	2,905	72	...	...	...	6,957
Bhatodi Tank	...	223	122	7	...	...	...	352	19	2,573	1,715	32	...	1	...	4,340
Matoba Tank	...	106	65	10	...	2	...	183	...	1,272	844	20	...	11	...	2,147
Kasurdi Tank	...	14	9	5	...	...	...	28	3	801	326	48	...	...	...	1,178
Shirsuphal Tank	...	91	56	10	...	...	...	157	...	1,220	923	20	...	...	...	2,163
Bhadalwadi Tank	...	87	54	10	...	...	...	151	...	917	617	20	...	...	...	1,554
Koregaon Tank	...	43	26	...	...	...	...	69	...	191	107	2	...	...	...	300
Ashti Tank	...	300	170	6	...	...	...	476	...	3,740	2,222	35	...	...	...	5,997
Rewari Canal	...	107	51	1	...	...	...	159	38	2,666	2,415	41	...	...	...	5,160
Upper Mán River Works	...	311	108	3	...	...	...	422	...	2,542	1,849	67	...	13	...	4,471
Yerla River Irrigation Works	...	392	143	14	...	1	...	550	...	5,086	3,500	83	...	3	...	8,672
Chickli Canal	...	51	12	5	...	...	...	68	...	1,195	1,264	27	...	...	...	2,486
Maini Tank	...	360	121	3	...	1	...	485	19	3,146	1,792	52	...	3	...	5,012
Muchkundi Tank	...	27	6	...	...	...	...	33	...	279	73	2	...	...	...	354
Gadikeri Tank	...	...	...	...	...	...	...	...	...	58	13	...	...	196	...	267

Dambal Tank	...	45	14	...	...	...	...	59	8	426	132	...	...	...	...	566
Medleri Tank	...	48	11	...	...	...	...	59	...	587	152	...	...	27	...	766
Madag Tank	...	84	19	...	...	...	...	103	50	3,076	1,434	54	...	...	...	4,614
Asundi Tank	...	49	13	...	...	...	...	62	...	312	88	...	...	...	...	400
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	...	14	...	...	...	...	14	...	...	14	...	...	...	...	14
Nilgund Tank	...	2	...	...	...	...	...	2	...	2	...	...	...	...	...	2
Sindh.																
Sukkur Canal	...	1,945	389	13	...	...	...	2,347	1,148	62,420	14,276	958	...	5	...	78,807
Ghar Canal	27	9,136	1,840	9	...	...	...	11,012	22,945	167,917	45,819	349	...	13	...	237,043
Mehrabwah Canal	...	914	190	2	...	...	...	1,106	...	8,086	1,819	12	...	...	...	9,017
Alibhur Katchari Canal	...	373	77	1	...	...	...	451	...	8,826	2,023	15	...	2	...	10,866
Great Marak Canal	...	2,946	618	10	...	...	...	3,574	64	19,777	4,783	34	...	4	...	24,662
Surfrazwah Canal	...	1,620	336	5	...	...	...	1,961	...	16,713	4,562	24	...	...	...	21,299
Fulaili Canal	...	17,223	3,179	66	...	...	...	20,468	7	325,514	76,338	922	...	78	...	402,859
	27	37,560	8,387	202	...	34	...	46,210	24,466	660,567	181,985	3,146	23	689	...	870,876
Deduct—Expenditure from Contributions (a)	...	...	...	...	...	...	...	-	*845*	*248*	...	...	...	...	...	*(a)1,093*
TOTAL	27	37,560	8,387	202	...	34	...	46,210	23,621	660,319	181,985	3,146	23	689	...	869,783
Total Imperial	5,478	67,652	33,362	854	10	49	39	107,444	94,100	1,261,042	724,353	23,533	23,840	1,182	39	2,128,089
Provincial.																
Bengal.																
Calcutta and Eastern Canals	3,668	14,987	10,238	2,069	...	6	...	30,968	(b) 230,255	328,766	237,446	12,496	...	16	...	808,979
Orissa Coast Canal	...	4,231	2,166	979	...	5	...	7,381	...	25,584	8,322	4,773	...	33	...	38,712
Sarun Project	...	2,646	1,056	39	...	...	...	3,741	...	24,414	7,689	*—545*	...	...	...	31,558
TOTAL	3,668	21,864	13,460	3,087	...	11	...	42,090	230,255	378,764	253,457	16,724	...	49	...	879,249
N.-W. Provinces and Oudh.																
Dún Canal	761	2,798	1,458	28	...		...	5,045	8,518	39,944	53,769	1,341	576	8	...	104,156
Rohilkund Canals	476	2,498	6,376	76	...	2	...	9,428	28,258	53,781	126,848	2,972	380	390	...	212,629
Bijnor Canals	675	405	429	20	...	5	...	1,534	2,500	5,233	5,822	120	...	530	...	14,205
Bundelkund Irrigation Works { Hamirpur	...	180	82	...	...	...	...	262	} 2,059	6,858	7,290	113	...	*5	...	16,325
Bundelkund Irrigation Works { Jhansi	33	120	63	...	...	...	...	216								
TOTAL	1,945	6,001	(c)8,408	124	...	7	...	16,485	41,335	105,816	193,729	4,546	956	933	...	347,315
Madras.																
Chembrambakam Tank	*—74*	499	98	*—11*	...	...	...	512	650	635	297	*—38*	...	...	...	1,544
Chilka Lake	...	406	93	...	...	...	...	499	...	674	148	...	...	...	...	822
Buckingham Canal	349	8,001	2,798	230	...	1	...	11,379	5,247	169,378	49,742	4,587	...	1,595	...	230,549
Madras W. S. and I. E. Project	*—107*	404	178	*—1*	...	...	...	474	*—347*	38,629	11,114	695	...	...	...	50,091
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	237	839	247	...	...	...	...	1,323	487	4,366	1,119	*—1*	...	...	...	5,971
Vadarniem Canal	...	*—904*	*—196*	...	...	...	...	*—1,100*	15	1,198	321	...	...	...	...	1,534
Palar Anicut System	2,306	5,679	1,831	...	...	...	...	9,816	7,100	18,773	5,972	*—9*	...	...	...	31,836
Poiney ditto	113	850	222	...	...	...	...	1,185	113	850	222	...	...	...	...	1,185
Carried over	2,824	15,774	5,271	218	...	1	...	24,088	13,278	234,503	68,937	5,234	...	1,595	...	323,547
	5,613	27,865	21,868	3,211	...	18	...	58,575	271,590	484,580	447,186	21,270	956	982	...	1,226,564

(a) Fulaili Canal . . . . Rx. 831
Jamda „ . . . . „ 262
„ 1,093

(b) This includes Rx. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.
(c) Includes Rx. 90 charges by the Civil Department for collection of Owner's Rates, etc.

No. 60 B.—Detailed Account of Expenditure against the Revenue Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1890-91 —*continued.*

	Expenditure during the year.								Total Expenditure to end of year.							
IRRIGATION AND NAVIGATION —*continued.* **Provincial** —*continued.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	5,613	27,865	21,868	3,211	...	18	...	58,575	271,590	484,580	447,186	21,270	956	982	...	1,226,564
Madras —continued.																
Cheyár Anicut System	2,824	15,774	5,271	218	...	1	...	24,088	13,278	234,503	68,937	5,234	...	1,595	...	323,547
Cambum Tank	529	1,677	508	...	...	...	...	2,714	529	1,677	508	...	...	...	...	2,714
Shatiatope	...	37	8	...	...	...	...	45	...	37	8	...	...	...	...	45
Virudhachalam Anicut System	99	1,305	324	...	...	...	...	1,728	99	1,305	324	...	...	...	...	1,728
Mekmattur ditto	306	1,129	330	...	...	...	...	1,765	306	1,129	330	...	...	...	...	1,765
Vallur Anicut	134	286	97	...	...	...	...	517	134	286	97	...	...	...	...	517
Tirukoilur Anicut System	33	...	7	...	...	...	...	40	33	...	7	...	...	...	...	40
Lower Coleroon Anicut System	468	444	214	...	...	...	...	1,126	468	444	214	...	...	...	...	1,126
Thadapalli Channel	294	2,502	649	...	...	...	...	3,445	294	2,502	649	...	...	...	...	3,445
Arkenkota ditto	156	475	148	...	...	...	...	779	156	475	148	...	...	...	...	779
Marudur Anicut System	...	213	49	...	...	...	...	262	...	213	49	...	...	...	...	262
Dumagudiem Canal	578	1,092	390	...	...	...	...	2,060	578	1,092	390	...	...	...	...	2,060
Kalingaroyen Channel	...	873	208	...	...	...	...	1,081	...	873	208	...	...	...	...	1,081
Ganjam-Gopálpur Canal	...	471	108	...	...	...	...	579	...	471	108	...	...	...	...	579
	...	8	2	...	...	...	...	10	...	8	2	...	...	...	...	10
TOTAL	5,421	26,286	8,313	218	...	1	...	40,239	15,875	245,015	71,979	5,234	...	1,595	...	339,698
Bombay.																
Gokak Canal, 1st Section, and Storage Works	...	208	143	20	...	...	...	371	...	394	290	40	...	...	...	724
Total Provincial	11,034	54,359	30,324	3,449	...	19	...	99,185	287,465	729,989	519,455	26,544	956	2,577	...	1,566,986
Total Irrigation and Navigation	16,512	122,011	63,686	4,303	10	68	39	206,629	381,565	1,991,031	1,243,808	50,077	24,796	3,759	39	3,695,075
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankment, Western Series	9,786	4,180	3,295	87	...	...	—124	17,224	39,295	84,166	28,936	1,603	23	...	77	154,100
Local.																
Madras.																
Thadapalli Channel	390	...	...	...	...	...	...	390	390	...	...	...	...	...	...	390
TOTAL AGRICULTURAL	10,176	4,180	3,295	87	...	...	—124	17,614	39,685	84,166	28,936	1,603	23	...	77	154,490
GRAND TOTAL	26,688	126,191	66,981	4,390	10	68	—85	224,243	421,250	2,075,197	1,272,744	51,680	24,819	3,759	116	3,849,565

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section K.—Buildings and Roads.

Revenue *Rx.*649,289. Expenditure *Rx.*5,730,907.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	148	...	44,045	...
	62	Expenditure	151	...	...	1,220,676
		Details of Imperial Expenditure on—				
	62B	New Buildings	154	598,421	...	...
	62C	Repairs	155	307,171	...	...
Civil Works	61	Receipts	148	...	605,244	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61.	150	558,021	...	...
	62	Expenditure	151	...	...	4,510,231
	62A	Details of Expenditure included in Account No. 62.	153	3,788,371	...	...
		BY PUBLIC WORKS OFFICERS—				
		Imperial Expenditure—				
	62D	New Buildings . . .	156	236,244	...	...
	E	Repairs to Buildings . . .	157	65,605	...	...
	F	New Roads	158	133,864	...	...
	G	Repairs to Roads . . .	158	51,333	...	...
	H	Miscellaneous—New Works .	159	—11,252	...	...
	I	Miscellaneous—Repairs . .	159	1,754	...	...
		Provincial Expenditure—				
	62J	New Buildings	160	655,576	...	...
	62K	Repairs to Buildings . . .	160	172,606	...	...
	62L	New Roads	161	267,419	...	...
	62M	Repairs to Roads . . .	161	449,853	...	...
	62N	Miscellaneous—New Works .	162	37,950	...	...
	62O	Miscellaneous—Repairs . .	162	17,593	...	...
		Incorporated Local—				
	62P	New Buildings	163	29,132	...	...
	62Q	Repairs to Buildings . .	163	14,468	...	...
	62R	New Roads	164	173,789	...	...
	62S	Repairs to Roads . . .	164	201,523	...	...
	62T	Miscellaneous—New Works .	165	18,703	...	...
	62U	Miscellaneous—Repairs . .	165	9,315	...	...
		BY CIVIL OFFICERS—				
		Imperial Expenditure—				
	62V	New Buildings . . .	166	2,700	...	...
	62W	Repairs to Buildings . .	166	503	...	...
		Provincial Expenditure—				
	62X	New Buildings . . .	166	4,888	...	...
	62Y	Repairs to Buildings . . .	167	4,657	...	...
	62Z	New Roads	167	2,405	...	...
	62A 1	Repairs to Roads . . .	167	9,978	...	...
	62B 1	Miscellaneous—New Works .	168	13,285	...	...
	62C 1	Miscellaneous—Repairs . .	168	8,122	...	...
		Incorporated Local—				
	62D 1	New Buildings	169	24,266	...	...
	62E 1	Repairs to Buildings . . .	169	21,339	...	...
	62F 1	New Roads	170	223,569	...	...
	62G 1	Repairs to Roads . . .	170	552,720	...	...
	62H 1	Miscellaneous—New Works .	171	37,035	...	...
	62I 1	Miscellaneous—Repairs . .	171	27,725	...	...
				TOTAL .	649,289	5,730,907

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and

INDIA, GENERAL

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS.			RAJPUTANA AND C. I.	RAJPUTANA.	CENTRAL INDIA.	COORG.			Mysore.
		Military.	Civil.	TOTAL.	Military.	Civil.	Civil.	Military.	Civil.	TOTAL.	Civil.
IMPERIAL.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rents of buildings	1	25,833	134	25,967	554	884	976	...	89	89	...
Sales of buildings	2	2,417	...	2,417	...	...	25	...	...	...	...
„ barrack furniture	3	879	...	879	14	..	...	...	...	...	...
„ tools and plant	4	325	5	330	...	...	188	...	17	17	...
„ produce	5	258	6	264	...	82	4	...	...	...	...
„ old materials	6	1,301	...	1,301	4	3	11	...	36	36	...
Value of materials from old buildings	7	1,204	...	1,204	...	...	2	...	...	...	...
Recoveries of deferred fees from the students of the Royal Indian Engineering College	8	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	9	32	...	32	...	...	47	...	3	3	...
Water-rates	10	111	...	111	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	11	2,240	73	2,313	...	8	25	...	11	11	...
Recoveries of advances made in England	12	563	...	563	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	13	...	...	...	...	...	...	...	...	...	...
	14	35,163	218	35,381	572	977	1,278	...	156	156	...
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 150	15	...	...	...	...	18	...	...	2,526	2,526	...
TOTAL	16	35,163	218	35,381	572	995	1,278	...	2,682	2,682	...

HEADS OF REVENUE.	No. of Items.	CENTRAL PROVINCES.			BURMA.						ASSAM.		
					Upper.			Lower.					
		Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
IMPERIAL.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rents of buildings	1	27	...	27	3,264	1,217	4,481	667	600	1,267	225	...	225
Sales of buildings	2	31	...	31	68	147	215	33	2,000	2,033	...	...	...
„ barrack furniture	3	1	...	1	82	...	82	27	...	27	...	...	...
„ tools and plant	4	...	...	...	1	157	158	52	...	52	...	...	...
„ produce	5	2	...	2	...	5*	5*	...	...	...	...	...	...
„ old materials	6	...	...	...	41	137	178	1	74	75	...	...	...
Value of materials from old buildings	7	21	...	21	17	18	35	6	...	6	...	...	...
Recoveries of deferred fees from students of the Royal Indian Engineering College	8	...	...	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	9	...	...	...	...	14	14	...	...	...	...	...	...
Water-rates	10	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	11	9	...	9	138	138	276	5	...	5	4	...	4
Recoveries of advances made in England	12	...	...	...	...	...	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	13	...	...	...	...	...	..	...	...	...	..	...	...
TOTAL	14	91	...	91	3,611	1,833	5,444	791	2,674	3,465	229	...	229
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 150	15	...	13,894	13,894	...	3,625	3,625	...	13,166	13,166	...	14,743	14,743
TOTAL	16	91	13,894	13,985	3,611	5,458	9,069	791	15,840	16,631	229	14,743	14,972

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the year 1890-91.

AND POLITICAL.

No. of Items.	HYDERABAD.			PORT BLAIR.			BILUCHISTAN AGENCY.			TOTAL—INDIA.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	14	14	...	...	...	...	1,318	1,318	26,387	3,415	29,802
2	...	...	...	...	...	...	...	...	...	2,417	25	2,442
3	...	...	...	...	...	...	...	...	...	893	...	893
4	...	...	...	...	...	...	...	35	35	325	245	570
5	...	...	...	...	...	...	...	...	...	258	92	350
6	...	...	...	...	...	...	...	...	...	1,305	50	1,355
7	...	...	...	...	...	...	...	...	...	1,204	2	1,206
8	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...	—41	—41	32	9	41
10	...	...	...	...	...	...	...	...	...	111	...	111
11	...	...	...	...	...	...	...	40	40	2,240	157	2,397
12	...	...	...	...	...	...	...	...	...	563	...	563
13	...	15(a)	15	...	...	...	...	2*	2	...	17	17
14	...	29	29	...	...	...	...	1,354	1,354	35,735	4,012	39,747
15	...	...	...	...		...	...	...	...	...	2,544	2,544
16	...	29	29	...	...	...	...	1,354	1,354	35,735	6,556	42,291

No. of Items.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	7	40	47	10	...	10	500	2,661	3,161	193	...	193	1,830	...	1,830	33,110	7,933	41,043
2	...	...	...	...	...	...	...	1,550	1,550	...	...	...	...	...	...	2,549	3,722	6,271
3	...	...	...	...	...	...	6	...	6	...	...	...	92	...	92	1,101	...	1,101
4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	378	402	780
5	...	...	...	25	...	25	12	...	12	...	...	...	13	...	13	310	97	407
6	1	...	1	...	...	...	17	...	17	100	...	100	311	...	311	1,776	261	2,037
7	...	...	...	...	...	...	...	...	...		...	...	1	...	1	1,249	20	1,269
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	23	55
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	111	...	111
11	6	...	6	101	...	101	...	45	45	...	...	...	363	...	363	2,866	340	3,206
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	563	...	563
13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	17
14	14	40	54	136	...	136	535	4,256	4,791	293	...	293	2,610	...	2,610	44,045	12,815	56,860
15	...	111,044	111,044	...	94,407	94,407	...	64,196	64,196	...	110,168	110,168	...	130,234	130,234	...	558,021	558,021
16	14	111,084	111,098	136	94,407	94,543	535	68,452	68,987	293	110,168	110,461	2,610	130,234	132,844	44,045	570,836	614,881

ADD—RECEIPTS IN ENGLAND:—

Royal Indian Civil Engineering College—Cooper's Hill:—

Fees and caution-money from Students	£	22,460	
Sale of provisions, farm produce, &c.	„	2,418	
Recovery in respect of Fire Insurance	„	1,056	
			... 25,934 25,934
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.		... 8,474 8,474
GRAND TOTAL			44,045 605,244 649,289

* Civil Officers' figures.

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS.

	India.		Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.	Coorg.	Rajputana.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BY PUBLIC WORKS DEPARTMENT.												
Rents of buildings	...	...	1,184	...	5,999	1,305	4,982	2,003	1,101	4,730	8,506	29,810
Sales of buildings	...	...	190	...	..	9	31,987	2 084	15	112	430	34,827
„ tools and plant	...	...	165	...	28	33	1,289	108	172	2,114	143	4,052
„ produce	...	...	38	...	5	3	181	1,257	2,633	153	833	5,103
„ old materials	...	...	112	...	40	31	464	241	506	1,050	1,144	3,588
Value of materials from old buildings	...	...	60	...	67	1	271	46	10	29	19	503
Recoveries of deferred fees from students of the R. I. C. E. College, Cooper's Hill	...	...	...	...	...	...	...	...	...	...	...	...
Receipts from P. W. Workshops	...	...	...	...	...	...	...	9,547	...	...	...	9,547
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	2,586	...	...	...	2,586
Tolls on roads	...	...	854	...	...	...	...	...	...	...	62,125	62,979
Ferry receipts	...	...	2,182	...	...	1,166	...	467	...	...	...	3,815
Unclaimed deposits	...	...	12	...	129	1	129	88	28	161	53	601
Collections under Highway Act	...	...	...	...	...	...	...	...	...	..	2,238	2,238
Fines, refunds, and miscellaneous	...	...	99	...	216	—54	7,942	292	169	1,423	5,756	15,843
TOTAL	...	...	4,896	...	6,484	2,495	47,245	18,719	4,634	9,772	81,247	175,492
BY CIVIL DEPARTMENT.												
Rents of buildings	...	...	...	...	...	...	...	...	3,343	...	...	3,343
Sales of buildings	...	...	...	...	...	...	...	...	1,642	...	...	1,642
„ produce	...	...	...	...	...	...	...	2,621	...	...	30	2,651
„ old materials	...	...	...	...	...	...	...	...	301	...	...	301
Tolls on roads	..	...	73	...	...	...	...	...	8,125	...	...	8,198
Ferry receipts	...	...	900	...	...	1,950	26,158	63,412	19,237	...	...	111,657
Miscellaneous	...	...	...	...	...	...	42	58	611	2,819	73	3,603
Fees on masonry graves, &c.	...	...	68	...	78	...	245	319	118	282	204	1,314
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	1,041	...	78	1,950	26,445	66,410	33,377	3,101	307	132,709
TOTAL PROVINCIAL	...	...	5,937	...	6,562	4,445	73,690	85,129	38,011	12,873	81,554	308,201
INCORPORATED LOCAL.												
BY PUBLIC WORKS DEPARTMENT.												
Rents of buildings	...	...	...	...	...	31	...	114	...	...	...	145
Sales of buildings	...	...	...	...	...	3	...	170	...	...	...	173
„ tools and plant	...	...	...	...	...	3	...	108	...	...	...	111
„ produce	...	18	3	...	...	1	...	512	...	369	...	903
„ old materials	3	...	...	...	...	14	...	53	78	...	...	148
Value of materials from old buildings	...	...	...	...	...	1	...	4	...	...	...	5
Unclaimed deposits	1	...	...	...	...	...	...	8	...	...	...	9
Fines, refunds, and miscellaneous	4	...	...	...	...	69	...	12	66	35	...	186
TOTAL	8	18	3	...	...	122	...	981	144	404	...	1,680
BY CIVIL DEPARTMENT.												
Rents of buildings	...	...	16	...	...	...	71	...	408	...	190	685
Sales of buildings	...	...	19	...	...	...	3	...	472	116	256	866
„ old materials	...	...	74	...	...	...	...	...	87	859	...	1,020
„ produce, &c.	...	...	...	11	...	...	...	...	9,873	...	658	10,542
Tolls on roads	2,356	...	...	...	...	...	...	...	...	...	30,215	32,571
Canal and Ferry receipts	159	...	5,530	3,614	6,360	10,168	34,135	...	15,144	91,626	17,200	183,936
Miscellaneous	3	...	1,370	...	244	8	3,145	1,873	57	4,290	161	11,151
Arboriculture	...	...	945	...	...	...	...	5,376	...	...	...	6,321
Toll on Steamers	...	...	...	...	...	...	...	1,048	..	...	...	1,048
TOTAL	2,518	...	7,954	3,625	6,604	10,176	37,354	8,297	26,041	96,891	48,680	248,140
TOTAL LOCAL	2,526	18	7,957	3,625	6,604	10,298	37,354	9,278	26,185	97,295	48,680	249,820
GRAND TOTAL as per Abstract Account No. 61	2,526	18	13,894	3,625	13,166	14,743	111,044	94,407	64,196	110,168	130,234	558,021

62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1890-91.

IMPERIAL.	INDIA—GENERAL AND POLITICAL.									Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
MILITARY WORKS.	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Biluchistan Agency.	TOTAL.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
New Works	445,531	2,416	...	182	...	...	...	...	448,129	88	100,363	6,859	10,908	493	605	20,521	4,101	6,354	598,421
Repairs	244,825	3,661	...	17	...	...	...	...	248,503	277	11,380	14,831	5,965	1,692	532	10,333	5,112	8,546	307,171
Establishment	191,639	2,740	...	42	...	...	...	...	194,421	76	22,812	5,687	3,752	473	259	6,788	2,109	3,545	239,922
Tools and Plant	6,063	37	...	2	.	...	...	...	6,102	5	1,412	174	245	31	17	385	137	223	8,731
Suspense	*-16,413*	93	...	...	...	...	...	...	*-16,320*	...	803	52	...	...	...	...	...	...	*-15,465*
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	871,645	8,947	...	243	...	...	...	...	880,835	446	136,770	27,603	20,870	2,689	1,413	38,027	11,459	18,668	1,138,780
Barrack furniture, including repairs and establishment	69,147	880	...	...	...	...	21	...	70,048	...	4,754	3,986	89	...	...	773	...	2,246	81,896
TOTAL	940,792	9,827	...	243	...	...	21	...	950,883	446	141,524	31,589	20,959	2,689	1,413	38,800	11,459	20,914	1,220,676
Deduct—Outlay in England @ 2s. per ₹	*22,983*	...	...	...	...	...	...	...	*22,983*	...	...	...	...	...	...	...	...	*50*	*23,033*
„ *Loss by Exchange*	*7,510*	..	...	...	...	...	...	...	*7,510*	...	...	...	...	...	...	...	...	*16*	*7,526*
NET INDIA—MILITARY WORKS	910,299	9,827	...	243	...	...	21	...	920,390	446	141,524(*b*)	31,589(*c*)	20,959	2,689	1,413	38,800	11,459	20,848	1,190,117
CIVIL WORKS.																			
Civil Buildings—																			
New Works	18,097(*a*)	1,485	822	1,249	...	893	*-176*	22,773	45,143	1,772	96,404	...	587	59,073	5,863	17,847	654	11,601	238,944
Repairs	4,627	1,930	1,759	341	...	813	1,490	9,704	20,664	265	8,797	...	703	12,214	4,454	9,403	1,406	7,699	65,605
Communications—																			
New Works	...	2,831	1,428	1,870	...	...	...	19,009	25,138	...	101,135	101	...	...	56	7,304	...	130	133,864
Repairs	...	4,754	7,353	5,914	503(*a*)	...	...	4,954	23,478	...	22,737	1,405	...	...	2,887	1,331	...	...	51,836
Mis. P. Improvements—																			
New Works	...	...	...	133	...	...	...	*-28,128*	*-27,995*	374	1,889	10,555	...	3,503	...	...	...	422	*-11,252*
Repairs	...	...	...	...	...	...	...	85	85	...	1,524	...	...	...	...	...	...	145	1,754
TOTAL WORKS AND REPAIRS	22,724	11,000	11,362	9,507	503	1,706	1,314	28,397	86,513	2,411	232,486	12,059	1,290	74,790	13,260	35,885	2,060	19,997	480,751
Establishment	4,606	5,355	9,793	3,243	...	330	1,320	10,681	35,328	468	55,170	1,079	297	13,742	3,051	8,188	474	4,013	121,810
Tools and Plant	300	488	350	328	...	21	...	1,468	2,955	31	4,674	68	19	840	199	*-548*	31	259	8,528
Suspense	3,766(*d*)	...	507	*-353*	...	6	...	1,306	5,232	...	1,002	2,395	...	3,105	...	*-29*	...	...	11,705
Profit and Loss	...	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	...	...	12
TOTAL	31,396	16,843	22,012	12,725	503	2,063	2,634	41,852	130,028	2,910	293,344	15,601	1,606	92,477	16,510	43,496	2,565	24,269	622,806
Deduct—Outlay in England @ 2s. per ₹	...	...	...	*91*	...	...	...	*1,124*	*1,215*	...	*479*	*7,315*	...	*8,279*	...	*1,457*	...	...	*18,745*
„ *Loss by Exchange*	...	...	...	*30*	...	...	...	*368*	*398*	...	*156*	*2,391*	...	*2,706*	...	*476*	...	...	*6,127*
NET INDIA—CIVIL WORKS	31,396	16,843	22,012	12,604	503	2,063	2,634	40,360	128,415	2,910	292,709	5,895	1,606	81,492	16,510	41,563	2,565	24,269	597,934
TOTAL OUTLAY—INDIA	941,695	26,670	22,012	12,847	503	2,063	2,655	40,360	1,048,805	3,356	434,233	37,484	22,565	84,181	17,923	80,363	14,024	45,117	1,788,051
Carried forward	941,695	26,670	22,012	12,847	503	2,063	2,655	40,360	1,048,805	3,356	434,233	37,484	22,565	84,181	17,923	80,363	14,024	45,117	1,788,051

(*d*) Suspense balances held on the auxiliary Books of the A. G., P. W. D.

(*a*) (*b*) (*c*) For explanations see foot-notes to page 152.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS—*concluded.*

	India—General and Political.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan Agency.	Total.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	941,695	26,670	22,012	12,847	503	2,063	2,655	40,360	1,048,805	3,356	434,233	37,484	22,565	84,181	17,923	80,363	14,024	45,117	1,788,051
Provincial and Incorporated Local Funds Expenditure as per Account No. 62A, page 153	...	1,442	645	2,474	...	...	...	...	4,561	216,859	16,493	285,365	163,747	784,109	606,337	396,972	689,630	624,298	3,788,371
GRAND TOTAL INDIA	941,695	28,112	22,657	15,321	503	2,063	2,655	40,360	1,053,366	220,215	450,726	322,849	186,312	868,290	624,260	477,335	703,654	669,415	5,576,422
Deduct—Charges incurred on account of the Indo-European Tel. Dept. by Bombay P. W. Dept.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*1,183*	*1,183*
																			5,575,239

ADD—EXPENDITURE IN ENGLAND:—

	£	£	£	£
Royal Indian Civil Engineering College, Cooper's Hill—				
Salaries of President, Professors, &c., wages of servants, provisions, and contingent expenses, and refund of caution-money to students	24,893			
Cost of alterations to the College buildings	12			
		24,905		
Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal Indian Engineering College		4,380		
Passage to India of officers on appointment		704		
Furlough pay and allowances of Military Officers in the Public Works Department		13,712		
Absentee allowances of Civil Officers in the Public Works Department		30,073		
			73,774	
Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in England			679	
Remuneration for professional services rendered in connection with the Bombay Graving Dock Scheme and salary and expenses of an Inspector of lighthouses, etc.			1,098	
				75,551
Stores for India—				
Military Works				23,033
Civil Works				18,746
				£ 117,330
EXCHANGE ON ENGLISH PAYMENTS				Rx. 38,338
GRAND TOTAL, MILITARY AND CIVIL WORKS				5,730,907

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,190,117	...	...	1,190,117	23,033	7,526	1,220,676
Civil Works	596,751	2,188,276	1,600,095	4,385,122	94,297	30,812	4,510,231

NOTE.—For items marked (*a*) (*b*) (*c*) *see* page 151.

(*a*) Includes Rx. 2,700 outlay by Civil Officers for Muscat, and Rx. 503 for Bangalore.

(*b*) Includes the following expenditure under the administration of the Director-General, Military Works:—

New Works	Rx. 16,902
Repairs	,, 4,022
Establishment	,, 4,377
Tools and Plant	,, 101
Suspense	,, 803
Barrack Department	,, 1,496
	,, 27,701

(*c*) Includes the following expenditure under the administration of the Director-General, Military Works:—

New Works	Rx. 4,132
Repairs	,, 7,451
Establishment	,, 3,420
Tools and Plant	,, 27
Suspense	,, 52
Barrack Department	,, 1,559
	,, 16,641

No. 62A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS.

PROVINCIAL.	INDIA.			Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
CIVIL WORKS.	Rajputana.	Central India.	Coorg.		Upper.	Lower.							
BY PUBLIC WORKS DEPARTMENT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Buildings—													
New Works	...	...	...	34,700	...	83,908	15,421	111,229	70,532	81,742	127,944	130,100	655,576
Repairs	...	...	...	5,696	...	12,467	6,305	35,396	30,369	22,462	22,156	37,755	172,606
Communications—													
New Works	...	...	...	58,423	...	8,719	29,059	47,393	22,308	25,475	31,842	44,200	267,419
Repairs	...	...	...	35,604	...	46,329	26,928	62,713	95,464	82,347	13,095	87,373	449,853
Miscellaneous Public Improvements—													
New Works	...	...	...	668	...	229	186	16,962	2,555	7,144	4,275	5,931	37,950
Repairs	...	...	...	140	...	804	39	7,491	770	4,208	1,403	2,738	17,593
TOTAL WORKS AND REPAIRS	...	...	...	135,231	...	152,456	77,938	281,184	221,998	223,378	200,715	308,097	1,600,997
Establishment	...	...	...	35,711	...	43,458	35,558	72,188	77,316	57,048	43,623	93,199	458,101
Tools and Plant	...	...	...	4,023	...	3,109	600	4,763	2,875	4,006	1,534	5,702	26,612
Profit and Loss	...	...	...	...	...	...	...	3	6	...	...	12	21
Suspense	...	...	...	1,200	...	3,587	275	—7,532	2,231	—2,106	2,148	—5,301	—5,498
TOTAL	...	...	...	176,165	...	202,610	114,371	350,606	304,426	282,326	248,020	401,709	2,080,233
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works	...	...	...	...	...	...	...	3,576	1,077	...	235	...	4,888
Repairs	...	...	...	...	...	...	...	...	3,963	...	694	...	4,657
Communications—													
New Works	...	...	...	...	...	...	...	503	585	...	1,317	...	2,405
Repairs	...	...	...	...	...	...	...	5	2,113	...	7,860	...	9,978
Miscellaneous Public Improvements—													
New Works	...	...	...	...	...	...	...	...	9,270	...	4,015	...	13,285
Repairs	...	...	...	...	...	...	...	208	7,914	...	...	...	8,122
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	4,292	24,922	...	14,121	...	43,335
Establishment	...	...	...	34	...	...	...	140	4,490	1,841	...	5	6,510
Tools and Plant	...	...	...	...	...	...	...	...	204	...	...	...	204
Miscellaneous	...	...	...	6	...	50,163	1,811	2,109	1,352	1,507	...	1,046	57,994
TOTAL	...	...	...	40	...	50,163	1,811	6,541	30,968	3,348	14,121	1,051	108,043
TOTAL PROVINCIAL	...	...	...	176,205	...	252,773	116,182	357,147	335,394	285,674	262,141	402,760	2,188,276
INCORPORATED LOCAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works	39	...	...	28	...	43	319	...	17,919	6,647	674	3,463	29,132
Repairs	45	...	...	...	...	151	136	...	5,013	8,896	...	227	14,468
Communications—													
New Works	30	...	1,118	20,856	4,386	9,867	17,835	...	73,268	14,715	1,747	29,967	173,789
Repairs	1,033	...	770	2,782	659	4,782	20,071	...	72,461	46,074	3,453	49,438	201,523
Miscellaneous Public Improvements—													
New Works	...	...	30	18	1,409	4,633	3,241	...	132	7,144	61	2,035	18,703
Repairs	...	...	42	...	...	1,539	1,236	...	1,625	4,430	...	443	9,315
TOTAL WORKS AND REPAIRS	1,147	...	1,960	23,684	6,454	21,015	42,838	...	170,418	87,906	5,935	85,573	446,930
Establishment	115	...	485	2	1,313	4,833	4,224	...	39,420	11,570	2,848	11,042	75,852
Tools and Plant	17	...	29	...	94	315	344	...	1,500	630	696	1,265	4,890
Suspense	...	...	...	...	...	...	...	...	...	...	...	—1,257	—1,257
TOTAL	1,279	...	2,474	23,686	7,861	26,163	47,406	...	211,338	100,106	9,479	96,623	526,415
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works	34	7	...	114	78	2	...	65	3,246	...	15,837	4,883	24,266
Repairs	29	50	...	65	58	45	...	...	6,778	...	9,151	5,163	21,339
Communications—													
New Works	...	...	...	1,225	2,333	2,810	...	124,008	4,629	...	72,340	16,224	223,569
Repairs	75	79	...	10,090	827	1,067	...	227,396	31,882	...	234,676	46,628	552,720
Miscellaneous Public Improvements—													
New Works	20	483	...	553	4,318	714	...	...	56	...	9,761	21,130	37,035
Repairs	5	3	...	674	689	565	...	1,132	300	...	13,791	10,566	27,725
TOTAL WORKS AND REPAIRS	163	622	...	12,721	8,303	5,203	...	352,601	46,891	...	355 556	104,594	886,654
Establishment	...	23	...	3,341	225	1,106	...	64,160	10,618	911	58,740	18,359	157,473
Tools and Plant	...	...	...	103	41	37	...	3,146	2,038	...	3,559	630	9,554
Miscellaneous	...	...	...	803	63	83	159	7,055	68	10,281	155	1,332	19,999
TOTAL	163	645	...	16,968	8,632	6,429	159	426,962	59 605	11,192	418,010	124,915	1,073,680
TOTAL INCORPORATED LOCAL	1,442	645	2,474	40,654	16,493	32,592	47,565	426,962	270,943	111,298	427,489	221,538	1,600,095
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 62	1,442	645	2,474	216,859	16,493	285,365	163,747	784,109	606,337	396,972	689,630	624,298	3,788,371

No. 62B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.												Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Public Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Old buildings, including subsidiary, auxiliary and hospital accommodation for European troops.	Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.													
	In the Plains.	In the Hills.	In the Plains.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	35,037	42,827	...	76,525	13,732	1,287	9,783	323	39	6,089	21	25,071	1,457	38,028	12,620	27,744	15,416	27,334	81,674	23,351	1,756	9,049	449,163	3,632	445,531
Rajputana and Central India	...	...	...	27	132	...	...	...	...	874	...	452	...	...	535	...	...	...	396	...	...	...	2,416	...	2,416
Coorg	182	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	182	...	182
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	38	...	...	...	50	88	...	88
Upper Burma	52,109	...	...	...	...	14,502	...	...	...	...	...	18,513	...	1,666	6,042	698	...	...	5,216	1,617	...	...	100,363	...	100,363
Lower Burma	2,051	...	...	...	...	1,248	...	...	...	...	...	877	...	354	1,200	436	...	...	407	286	...	...	6,859	...	6,859
Assam	...	...	...	...	...	...	...	...	...	...	...	1,972	...	...	5	...	...	8,505	411	15	...	...	10,908	...	10,908
Bengal	...	...	...	...	...	...	...	...	...	...	...	465	...	1	...	...	...	...	27	...	...	...	493	...	493
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	325	280	...	...	...	605	...	605
Punjab	17	...	...	...	...	...	...	...	...	1,182	155	4,294	...	...	...	1,034	...	2,887	6,816	4,136	...	...	20,521	...	20,521
Madras	1,135	11	762	129	...	66	...	...	...	...	...	134	...	205	1,511	369	5	...	143	...	...	...	4,470	369	4,101
Bombay	2,266	158	...	1,056	...	...	...	...	...	...	...	1,716	...	101	...	...	...	...	269	618	...	172	6,356	2	6,354
TOTAL	92,797	42,996	762	77,737	13,864	17,103	9,783	323	39	8,145	176	53,494	1,457	40,355	21,913	30,281	15,421	39,089	95,639	30,023	1,756	9,271	602,424	4,003	598,421

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS.

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.												Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Public Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rents of buildings or compensation for quarters.													
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	56,975	13,418	...	...	2,959	1,563	981	...	1,839	185	6,540	14,538	1,698	8,409	6,107	13,915	723	22,428	54,151	9,072	1,635	36,687	253,823	8,998	244,825
Rajputana and Central India	1,015	424	...	...	37	88	...	...	276	...	797	249	...	...	77	121	...	...	577	...	...	...	3,661	...	3,661
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	...	...	...	17	...	17
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	..	...	...	...	...	107	...	...	...	...	89	...	56	...	...	...	25	277	...	277
Upper Burma	2,674	...	...	...	712	...	14	...	...	...	1,531	393	...	22	1,100	379	...	...	3,514	1,041	...	...	11,380	...	11,380
Lower Burma	2,467	...	...	...	2,139	...	149	...	...	...	2,830	309	34	415	1,152	556	...	...	2,657	2,123	...	...	14,831	...	14,831
Assam	...	...	...	...	...	...	...	...	...	...	1,544	291	...	...	363	...	...	2,724	874	169	...	...	5,965	...	5,965
Bengal	...	...	...	...	...	...	...	...	...	...	552	96	...	48	516	...	...	403	77	...	...	...	1,692	...	1,692
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	255	...	...	190	87	...	...	532	...	532
Punjab	146	...	...	...	...	...	...	...	372	249	1,599	...	...	53	32	410	270	4,831	1,072	1,299	...	...	10,333	...	10,333
Madras	2,209	81	5	...	...	4			...	18	226	960	...	...	180	328	87	339	289	555	...	...	5,281	*169*	5,112
Bombay	2,326	709	...	...	...	...	90	...	48	748	...	...	...	87	138	1,100	...	93	2,172	74	...	961	8,546	...	8,546
TOTAL	67,812	14,632	5	...	5,847	1,655	1,234	..	2,535	1,200	15,726	16,836	1,732	9,034	9,665	17,153	1,080	30,874	65,590	14,420	1,635	37,673	316,338	*9,167*	307,171

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Marine.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Stamps and Stationery.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	Forest.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	46	...	...	...	...	...	...	..	...	...	...	...	15,360	...	...	...	...	...	135	...	15,541	*144*	15,397
Rajputana	...	...	...	...	...	145	...	...	...	...	...	24	...	...	...	60	495	43	655	63	15	...	20	25	...	1,545	*60*	1,485
Central India	...	...	...	75	...	38	43	...	...	43	110	...	...	...	...	165	30	610	344	...	...	...	98	378	...	1,934	*1,112*	822
Coorg	...	...	...	...	...	70	...	...	397	...	...	..	...	23	...	124	529	...	8	...	...	...	...	124	...	1,275	*26*	1,249
Hyderabad	...	...	...	...	...	41	17	...	...	825	...	...	...	...	...	...	...	6	...	...	...	...	...	4	...	893	...	893
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	*—176*	...	...	...	...	...	...	*—176*	...	*—176*
Biluchistan Agency	...	...	...	...	...	155	62	...	469	...	12,425	...	...	...	...	...	6,174	2	39	1,326	57	...	1,514	550	...	22,773	...	22,773
Central Provinces	...	...	...	...	...	294	1,370	...	...	...	...	...	...	...	...	...	...	108	...	...	...	...	...	...	...	1,772	...	1,772
Upper Burma	173	...	...	...	...	3,664	3,559	...	...	75	...	...	...	...	...	...	15,255	5,279	31,572	21,470	1,950	...	1,807	11,600	...	96,404	...	96,404
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...
Assam	...	...	...	...	...	176	408	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	587	...	587
Bengal	...	...	33	903	283	2,375	582	53,669	105	...	...	...	...	279	...	...	...	833	...	...	...	11	...	...	...	59,073	...	59,073
N.-W. Provinces and Oudh	...	...	...	2,012	...	1,002	386	160	17	...	...	...	...	...	1,066	...	...	...	...	...	...	...	...	...	1,220	5,863	...	5,863
Punjab	...	...	...	...	...	706	2,069	9,291	...	938	...	...	...	...	...	...	...	...	...	...	...	...	...	4,843	...	17,847	...	17,847
Madras	...	...	...	...	...	432	222	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	654	...	654
Bombay	...	700	2,521	...	2,053	1,966	1,948	...	576	...	190	...	...	...	...	...	...	...	519	1,084	...	...	...	44	..	11,601	...	11,601
TOTAL	173	700	2,554	2,990	2,336	11,110	10,666	63,120	1,564	1,881	12,725	24	...	305	1,066	349	22,483	22,241	32,961	23,943	2,022	11	3,439	17,703	1,220	237,586	*1,342*	236,244

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Marine.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	...	43	84	...	27	...	...	...	...	...	...	9	4,377	39	...	...	...	1	85	4,665	*38*	4,627
Rajputana	...	...	...	...	...	...	103	85	...	...	571	41	...	...	...	287	110	134	106	197	...	...	238	58	1,930	...	1,930
Central India	...	...	...	...	37	...	220	77	...	246	250	26	...	...	...	379	14	106	179	34	44	...	474	406	2,492	*733*	1,759
Coorg	...	...	8	...	...	...	2	...	...	76	...	...	54	...	...	21	34	20	27	11	...	...	74	81	408	*67*	341
Hyderabad	...	...	...	...	...	...	206	32	...	300	...	...	...	...	...	...	...	166	...	...	14	...	...	95	813	...	813
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,490	...	...	...	...	...	1,490	...	1,490
Biluchistan Agency	...	...	...	...	...	...	67	182	...	...	...	...	738	...	...	...	541	4	94	1,123	237	...	58	6,660	9,704	...	9,704
Central Provinces	...	...	...	...	...	...	182	83	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	265	...	265
Upper Burma	11	...	...	...	...	...	182	61	...	363	...	...	...	...	...	...	1,050	145	265	4,660	104	...	190	1,766	8,797	...	8,797
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
Assam	...	...	...	...	...	...	304	385	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	703	...	703
Bengal	...	...	...	1,297	1,992	336	2,075	1,071	5,207	...	2	...	247	267	...	...	...	...	...	...	...	55	...	270	12,819	*605*	12,214
N.-W. Provinces and Oudh	...	...	60	...	2,244	...	1,397	409	156	64	...	...	5	...	115	...	...	4	...	...	...	..	...	...	4,454	...	4,454
Punjab	...	...	...	...	...	...	1,578	503	5,675	845	...	...	...	...	...	...	...	...	...	...	...	...	...	802	9,403	...	9,403
Madras	...	...	...	241	...	...	797	368	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,406	...	1,406
Bombay	...	...	172	2,959	6	595	1,189	1,773	...	...	146	...	38	...	...	...	107	...	...	279	...	...	...	435	7,699	...	7,699
TOTAL	11	...	240	4,497	4,279	931	8,345	5,113	11,038	1,921	969	67	1,082	281	115	687	1,865	4,956	2,200	6,304	399	55	1,035	10,658	67,048	*1,443*	65,605

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	2,795	...	...	...	...	36	...	2,831	...	2,831
Central India	5,268	...	...	...	...	...	...	5,268	*3,840*	1,428
Coorge	1,766	...	69	...	34	...	1	1,870	...	1,870
Biluchistan Agency	...	15,953	...	...	...	3,056	...	19,009	...	19,009
Upper Burma		*101,135			...	...	...	101,135	...	101,135
Lower Burma	101	...	...	...	...	...	...	101	...	101
Hyderabad	...	...	...	...	...	...	...	...	...	...
N.-W. Provinces and Oudh	51	...	...	...	72	5	...	128	*72*	56
Punjab	4,697	2,607	...	...	...	...	...	7,304	...	7,304
Bombay	...	130	...	...	...	...	...	130	...	130
TOTAL		134,572		...	106	3,097	1	137,776	*3,912*	133,864

* Unclassified in Examiner's account.

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	4,483	894	...	...	...	...	...	5,377	*623*	4,754
Central India	11,074	...	...	...	248	98	...	11,420	*4,067*	7,353
Coorg	5,748	...	35	...	6	...	125	5,914	...	5,914
Biluchistan Agency	1,953	2,421	...	...	...	580	...	4,954	...	4,954
Upper Burma		*22,737			...	...	...	22,737	...	22,737
Lower Burma	1,403	...	...	...	...	...	...	1,403	...	1,403
N.-W. Provinces and Oudh	2,887	...	...	...	138	...	...	3,025	*138*	2,887
Punjab	...	1,331	...	...	...	...	...	1,331	...	1,331
TOTAL		54,966		...	392	678	125	56,161	*4,828*	51,333

* Unclassified in Examiner's account.

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light Houses.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	778	...	...	...	...	1,746	2,524	2,524	...
Coorg	...	...	...	...	133	...	...	...	...	...	133	...	133
Biluchistan Agency	...	...	4,486	...	—34,065	...	...	1,451	...	...	—28,128	...	—28,128
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	374	...	374	...	374
Upper Burma	...	...	...	100	529	...	...	...	...	1,260	1,889	...	1,889
Lower Burma	10,555	...	...	...	...	...	...	...	...	...	10,555	...	10,555
Bengal	...	...	...	...	...	...	...	...	...	3,503	3,503	...	3,503
Bombay	...	...	...	...	422	...	...	...	...	...	422	...	422
TOTAL	10,555	...	4,486	100	—32,203	...	...	1,451	374	6,509	—8,728	2,524	—11,252

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light Houses.	Harbours.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	4	...	...	10	...	...	...	25	39	*39*	...
Biluchistan Agency	...	...	...	...	...	85	...	...	...	...	85	...	85
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	...	...	...	...	...	60	...	...	...	1,464	1,524	...	1,524
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	14	5	...	...	...	126	...	...	...	..	145	...	145
TOTAL	14	5	4	...	...	281	...	...	...	1,489	1,793	*39*	1,754

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Circuit houses not being Commissioner's Courts.	Land Revenue.	Board of Revenue.	Political Agencies	Stamps and Stationery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	Marine.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces .	940	...	16	...	...	...	...	6,604	267	521	2,596	...	...	..	...	4,424	300	9,912	2,373	912	2,440	...	4	4,444	97	...	35,850	*1,150*	34,700
Lower Burma .	...	298	...	282	853	...	...	1,201	438	...	4,443	...	...	...	...	...	183	36,383	2,901	1,379	39	...	...	1,390	34,061	57	83,908	...	83,908
Assam . .	...	...	...	...	...	...	...	490	2,943	...	...	...	...	...	27	4,766	186	798	1,226	682	1,138	...	3	895	2,387	...	15,541	*120*	15,421
Bengal . .	...	4,261	...	...	...	2,825	...	228	1,160	...	20,309	1,799	...	109	5,117	34,487	273	11,516	10,714	7,269	10,523	1,199	...	5,283	2,056	...	119,128	*7,899*	111,229
N.-W. P. and Oudh	15	...	...	...	...	2,866	...	3,028	2,448	...	14,774	643	...	...	1,286	9,028	5,499	9,882	8,742	1,997	17,606	...	21	1,229	20	...	79,084	*8,552*	70,532
Punjab . .	27	...	290	...	...	3,288	...	354	432	...	12,378	174	31	...	1,646	6,643	1,402	21,845	14,864	12,208	16,225	28	462	3,675	876	...	96,848	*15,106*	81,742
Madras . .	122	...	310	...	...	1,704	...	1,591	118	...	35,500	499	...	177	388	37,409	1,977	8,408	7,998	11,562	10,275	4,925	164	2,450	4,724	...	130,301	*2,357*	127,944
Bombay . .	502	441	...	...	...	4,271	...	4,069	137	...	22,373	...	250	...	130	9,997	709	34,099	17,157	25,871	34,801	313	268	250	1,188	...	156,826	*26,726*	130,100
TOTAL .	1,606	5,000	616	282	853	14,954	...	17,565	7,943	521	112,373	3,115	281	286	8,594	106,754	10,529	132,843	65,975	61,880	93,047	6,465	922	19,616	45,409	57	717,486	*61,910*	655,576

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Government Experimental Farms.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Circuit houses not being Commissioner's Courts.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agencies.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Marine.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces .	...	...	...	7	...	...	1	...	165	65	333	648	...	...	...	35	1,025	491	1,058	...	704	156	128	...	4	876	...	5,696	...	5,696
Lower Burma .	...	...	443	...	312	611	...	...	1,212	259	...	...	...	...	...	...	2,195	728	1,311	39	439	465	141	...	...	1,412	2,900	12,467	...	12,467
Assam .	...	...	...	...	...	...	...	...	326	43	...	...	...	...	44	68	1,655	373	841	...	295	546	50	...	11	1,158	895	6,305	...	6,305
Bengal .	...	...	78	...	...	...	284	...	2,916	1,196	...	5,318	28	55	...	221	6,232	1,386	4,644	...	3,454	2,655	3,718	62	...	1,445	2,244	35,936	*540*	35,396
N.-W. P. and Oudh .	...	...	...	...	...	...	894	...	1,150	268	...	8,914	188	...	...	706	2,268	1,089	3,365	...	8,006	1,847	802	9	155	613	155	30,429	*60*	30,369
Punjab .	...	...	...	108	...	...	285	...	1,286	760	...	3,234	326	...	114	1,330	1,357	1,144	3,871	...	5,050	1,343	515	40	103	1,280	286	22,462	...	22,462
Madras .	...	...	...	19	...	...	683	...	3,353	538	...	2,215	171	56	34	378	958	1,373	2,713	...	1,224	1,063	2,549	81	122	2,020	2,606	22,156	...	22,156
Bombay .	...	157	535	...	...	...	98	...	2,881	432	...	11,201	...	...	815	1,406	3,191	2,907	2,084	17	4,952	2,065	2,641	30	55	1,198	1,212	37,877	*122*	37,755
TOTAL .	...	157	1,056	134	312	611	2,245	...	13,289	3,561	333	31,530	713	111	1,007	4,144	18,881	9,491	19,887	56	24,124	10,140	10,574	222	450	10,002	10,298	173,328	*722*	172,606

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	8,371	50,895	...	...	277	...	135	...	...	59,678	*1,255*	58,423
Lower Burma	*8,719				...	...	...	...	...	8,719	...	8,719
Assam	4,034	21,507	...	...	110	...	3,441	...	...	29,092	*33*	29,059
Bengal	38,361	8,669	...	...	...	...	413	...	...	47,443	*50*	47,393
North-Western Provinces and Oudh	19 926	114	...	...	264	...	2,165	...	...	22,469	*161*	22,308
Punjab	4,189	20,269	...	...	37	...	1,127	...	...	25,622	*147*	25,475
Madras	31,782	...	...	...	...	...	...	...	...	31,782	*—60*	31,842
Bombay	32,344	9,990	* 1,803	...	...	...	63	...	...	44,200	...	44,200
TOTAL	260,973			...	688	...	7,344	...	...	269,005	*1,586*	267,419

* Unclassified in Examiner's Account.

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Lines of Telegraphic communication.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	20,142	14,307	...	...	996	...	159	...	...	35,604	...	35,604
Lower Burma		*46,329				...	...	...	...	...	46,329	...	46,329
Assam	192	6,255	15,611	1,012	...	1,474	...	2,404	...	...	26,948	*20*	26,928
Bengal	...	54,692	7,925	...	...	...	...	157	...	...	62,774	*61*	62,713
North-Western Provinces and Oudh	...	83,469	6	6	6	9,118	...	3,011	...	...	95,616	*152*	95,464
Punjab	...	52,942	16,421	...	...	9,741	...	3,248	...	...	82,352	*5*	82,347
Madras	...	13,095	...	...	...	...	...	...	...	...	13,095	...	13,095
Bombay	...	60,510	20,146	4,509	25	...	...	1,138	1,058	...	87,386	*13*	87,373
TOTAL	192	417,408				21,329	...	10,117	1,058	...	450,104	*251*	449,853

* Unclassified in Examiner's Account.

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	1	617	...	...	50	...	668	...	668
Lower Burma	...	40	...	...	...	15	84	...	90	229	...	229
Assam	...	...	...	96	118	...	...	...	89	303	*117*	186
Bengal	2	...	...	737	2	14,506	343	...	2,347	17,937	*975*	16,962
North-Western Provinces and Oudh	1,815	...	...	759	250	...	...	...	127	2,951	*395*	2,555
Punjab	19,613	...	97	45,413	5,766	...	...	...	734	71,623	*64,479*	7,144
Madras	122	...	...	1,084	14	1,916	...	...	1,044	4,180	*—95*	4,275
Bombay	172	...	423	50	...	4,157	...	...	1,129	5,931	...	5,931
TOTAL	21,724	40	520	48,140	6,767	20,594	427	50	5,560	103,822	*65,872*	37,950

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	140	...	...	...	...	...	140	...	140
Lower Burma	...	...	...	30	...	160	614	...	...	804	...	804
Assam	...	...	...	24	...	...	...	...	15	39	...	39
Bengal	...	34	...	...	...	3,270	171	...	4,091	7,566	*75*	7,491
North-Western Provinces and Oudh	1,136	...	...	110	...	...	...	...	...	1,246	*476*	770
Punjab	336	...	3,866	6	...	...	...	...	...	4,208	...	4,208
Madras	929	...	15	38	97	276	...	...	48	1,403	...	1,403
Bombay	...	...	38	...	128	464	96	...	2,012	2,738	...	2,738
TOTAL	2,401	34	3,919	348	225	4,170	881	...	6,166	18,144	*551*	17,593

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	28	...	...	...	28	...	28
Rajputana	...	...	...	...	...	...	...	...	39	...	...	...	39	...	39
Lower Burma	...	...	...	...	...	...	...	...	45	—2	...	...	43	...	43
Assam	...	...	...	...	...	...	...	...	...	...	319	...	319	...	319
N.-W. P. and Oudh	...	...	...	...	30	...	...	...	6,216	13,090	103	...	19,439	*1,520*	17,919
Punjab	...	...	15	24	...	3	...	18	3,421	2,677	489	...	6,647	...	6,647
Madras	...	...	...	...	...	...	...	...	...	...	...	674	674	...	674
Bombay	...	...	113	...	...	...	...	...	2,980	370	...	...	3,463	...	3,463
TOTAL	...	...	128	24	30	3	...	18	12,729	16,135	911	674	30,652	*1,520*	29,132

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...
Rajputana	...	...	...	...	...	...	...	...	15	15	...	15	45	...	45
Lower Burma	...	...	...	...	...	...	...	...	17	109	25	...	151	...	151
Assam	...	...	...	...	...	...	...	...	...	...	136	...	136	....	136
N.-W. P. and Oudh	...	...	...	...	32	...	...	...	2,363	2,346	279	...	5,020	7	5,013
Punjab	...	...	1,437	78	249	522	...	335	3,672	1,882	721	...	8,896	...	8,896
Bombay	...	...	3	...	...	...	...	...	21	167	...	36	227	...	227
TOTAL	...	...	1,440	78	281	522	...	335	6,088	4,519	1,161	51	14,475	7	14,468

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	30	...	...	...	..	...	...	...	30	...	30
Coorg	396	54	...	...	...	614	...	42	...	12	1,118	...	1,118
Central Provinces	122	20,734	...	...	...	...	...	200	...	...	21,056	*200*	20,856
Upper Burma	...	...	2,951	...	1,435	...	...	...	...	...	4,386	...	4,386
Lower Burma		9,867*			...	...	...	...	...	...	9,867	...	9,867
Assam	212	16,240	...	...	...	670	...	713	...	...	17,835	...	17,835
North-Western Provinces and Oudh	33,961	28,985	10,771	341	...	...	...	451	...	...	74,509	*1,241*	73,268
Punjab	3,399	2,909	...	...	6,609	255	...	1,543	...	...	14,715	...	14,715
Madras	1,302	...	...	...	...	199	246	...	...	...	1,747	...	1,747
Bombay	11,912	12,327	3,224	1,623	...	631	...	232	18	...	29,967	...	29,967
TOTAL	159,396			1,964	8,044	2,369	246	3,181	18	12	175,230	*1,441*	173,789

* Undefined in the Examiner's Accounts.

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Upper Burma	...	...	194	...	465	...	...	...	...	...	659	...	659
Central Provinces	1,945	816	...	...	...	...	...	21	...	...	2,782	...	2,782
Rajputana	...	...	1,033	...	...	...	...	...	...	...	1,033	...	1,033
Coorg	590	...	105	...	...	30	...	41	...	4	770	...	770
Lower Burma		*4,782			...	...	...	...	...	...	4,782	...	4,782
Assam	116	18,253	...	498	...	373	...	831	...	...	20,071	...	20,071
North-Western Provinces and Oudh	59,313	11,327	2,018	...	...	...	...	132	...	...	72,790	*329*	72,461
Punjab	14,904	25,392	...	384	1,953	637	...	2,804	...	...	46,074	...	46,074
Madras	219	...	2,965	...	...	...	269	...	...	...	3,453	...	3,453
Bombay	19,049	19,141	9,692	54	...	1,267	...	235	...	...	49,438	...	49,438
TOTAL	191,854			936	2,418	2,307	269	4,064	...	4	201,852	*329*	201,523

* Unclassified in Examiner's Account.

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Upper Burma	...	1,352	...	57	...	...	...	...	1,409	...	1,409
Central Provinces	...	...	...	18	...	...	...	...	18	...	18
Coorg	...	...	...	42	...	...	...	—12	30	...	30
Lower Burma	...	2,999	...	211	...	...	...	1,423	4,633	...	4,633
Assam	...	230	...	1,517	56	...	...	1,438	3,241	...	3,241
North-Western Provinces and Oudh	3	...	...	1,354	288	...	...	31	1,676	1,544	132
Punjab	16	14	37	4,220	1,507	...	...	1,350	7,144	...	7,144
Madras	...	...	...	...	61	...	...	...	61	...	61
Bombay	...	...	...	1,074	...	936	...	25	2,035	...	2,035
TOTAL	19	4,595	37	8,493	1,912	936	...	4,255	20,247	1,544	18,703

NO. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	...	...	...	...	...	...	...	...
Coorg	...	...	...	6	...	...	...	36	42	...	42
Lower Burma	...	465	...	...	...	...	...	1,074	1,539	...	1,539
Assam	...	168	...	167	146	...	...	755	1,236	...	1,236
North-Western Provinces and Oudh	1,664	...	...	27	...	...	...	...	1,691	66	1,625
Punjab	165	...	1,471	2,574	64	...	...	156	4,430	...	4,430
Bombay	429	...	...	...	...	14	...	...	443	...	443
TOTAL	2,258	633	1,471	2,774	210	14	...	2,021	9,381	66	9,315

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Custom.	Salt.	Opium.	Postal.	Telegraph.	Residencies and Agencies.	Land Revenue.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	...	...	...	...	2,700	...	...	...	...	...	...	...	...	...	...	2,700	...	2,700
TOTAL	...	...	...	...	...	2,700	...	...	...	...	...	...	...	...	...	...	2,700	...	2,700

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	...	...	...	...	...	503	503	...	503
TOTAL	...	...	...	...	...	...	503	503	...	503

No. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Political Agency.	Stamps and Stationery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,576	3,576	...	3,576
N.-W. Provinces and Oudh	..	...	...	...	...	...	...	...	...	...	...	...	...	327	...	...	...	306	...	154	...	...	...	290	1,077	...	1,077
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	235	...	...	...	...	...	...	...	...	...	235	...	235
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	327	235	...	...	306	...	154	...	...	...	3,866	4,888	...	4,888

No. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Government Experimental Farms.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agency.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	778	...	...	...	1,324	...	46	...	...	...	1,815	3,963	...	3,963
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	694	...	...	...	...	...	...	...	...	...	694	...	694
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	778	694	...	...	1,324	..	46	...	...	...	1,815	4,657	...	4,657

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	503	503	...	503
N.-W. Provinces and Oudh	18	...	...	27	231	...	....	...	309	585	...	585
Madras	962	...	...	...	355	...	...	...	...	1,317	...	1,317
TOTAL	980	...	...	27	586	...	...	...	812	2,405	...	2,405

No. 62AI.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Lines of Telegraphic communication.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	...	5	5	...	5
N.-W. Provinces and Oudh	...	361	...	930	46	...	...	75	...	701	2,113	...	2,113
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	7,185	...	...	...	675	...	...	...	..	7,860	...	7,860
Bombay	...	..	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	7,546	...	930	46	675	...	75	...	706	9,978	...	9,978

No. 62BI.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	...	...	...	...
N.-W. P. and Oudh	...	...	...	2,121	1,446	...	...	...	5,703	9,270	...	9,270
Punjab	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	800	3,215	...	...	...	...	4,015	...	4,015
Bombay	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	..	..	...	2,921	4,661	...	...	...	5,703	13,285	...	13,285

No. 62CI.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENTS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	208	208	...	208
N.-W. Provinces and Oudh	...	...	...	5,920	29	...	...	...	1,965	7,914	...	7,914
Punjab	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	5,920	29	...	...	...	2,173	8,122	...	8,122

No. 62DI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	...	...	...	...	...	...	22	19	...	...	...	41	...	41
Central Provinces	...	...	...	..	...	...	...	...	...	...	114	...	114	...	114
Lower Burma	...	...	...	...	...	...	...	...	2	...	...	...	2	...	2
Upper do.	...	...	...	...	...	...	...	...	...	78	...	...	78	...	78
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	65	65	...	65
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	2,369	419	...	458	3,246	...	3,246
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	3,430	5,882	203	6,322	15,837	...	15,837
Bombay	...	365	...	...	...	...	...	...	4,394	57	...	67	4,883	...	4,883
TOTAL	...	365	...	...	...	...	....	22	10,214	6,436	317	6,912	24,266	...	24,266

No. 62EI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	...	...	...	...	...	...	32	22	7	...	18	79	...	79
Central Provinces	...	...	...	...	...	...	...	...	...	...	65	...	65	...	65
Lower Burma	...	...	...	...	..	...	...	3	15	27	...	...	45	...	45
Upper do.	...	...	...	...	...	...	...	2	...	56	...	...	58	...	58
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	6,107	314	...	357	6,778	...	6,778
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	948	2,557	153	5,493	9,151	...	9,151
Bombay	...	19	...	...	...	...	...	...	4,875	87	...	182	5,163	...	5,163
TOTAL	...	19	...	...	...	...	...	37	11,967	3,048	218	6,050	21,339	...	21,339

No. 62FI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges, and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	695	...	...	...	...	530	...	...	1,225	...	1,225
Lower Burma	...	...	...	533	2,005	...	199	70	...	3	2,810		2,810
Upper do.	...	...	...	1,437	482	...	46	368	...	...	2,333	...	2,333
Bengal	...	...	...	...	...	...	...	...	...	124,008	124,008	...	124,008
North-Western Provinces and Oudh	380	576	952	296	1,828	18	...	185	...	394	4,629	...	4,629
Madras	28,109	11,194	4,056	7,469	...	11,349	1,131	63	3,617	5,352*	72,340	...	72,340
Bombay	540	3,910	1,220	4,001	...	...	...	6,538	...	15	16,224	...	16,224
TOTAL	29,029	15,680	6,923	13,736	4,315	11,367	1,376	7,754	3,617	129,772	223,569	...	223,569

* Includes contribution Rx. 5,335.

No. 62GI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS OF COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges, and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	36	19	25	...	...	...	...	74	...	...	154	...	154
Central Provinces	40	12	7,753	607	...	...	...	699	979	...	10,090	...	10,090
Lower Burma	...	...	...	712	217	7	...	123	...	8	1,067	...	1,067
Upper do.	...	...	...	509	212	50	3	24	...	29	827	...	827
Bengal	...	...	...	...	...	...	...	...	...	227,396	227,396	...	227,396
North-Western Provinces and Oudh	...	14,736	11,549	3,059	1,513	107	...	647	...	271	31,882	...	31,882
Madras	166,796	33,790	11,875	15,838	...	4,415	937	34	989	2	234,676	...	234,676
Bombay	1,864	8,459	12,331	16,134	...	2,092	...	5,757	...	...	46,628	...	46,628
TOTAL	168,736	57,007	43,533	36,859	1,942	6,671	940	7,358	1,968	227,706	552,720	...	552,720

No. 62HI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	...	...	20	483	...	...	...	503	...	503
Central Provinces	73	...	...	480	...	...	...	...	553	...	553
Lower Burma	...	196	...	15	...	...	...	503	714	...	714
Upper do.	...	3,662	...	40	...	...	...	616	4,318	...	4,318
North-Western Provinces and Oudh	...	...	...	...	6	...	...	50	56	...	56
Punjab	...	...	...	...	...	...	...	...	...	...	...
Madras	855	5,120	...	1,498	136	...	...	2,152	9,761	...	9,761
Bombay	...	...	...	21,027	12	...	...	91	21,130	...	21,130
TOTAL	928	8,978	...	23,080	637	...	...	3,412	37,035	...	37,035

No. 62II.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	...	...	6	...	...	...	2	8	...	8
Central Provinces	78	...	...	596	...	...	...	...	674	...	674
Lower Burma	...	156	...	2	...	...	...	407	565	...	565
Upper do.	...	184	...	40	...	...	...	465	689	...	689
Bengal	...	...	...	...	...	...	...	1,132	1,132	...	1,132
North-Western Provinces and Oudh	115	...	...	...	43	...	...	142	300	...	300
Madras	72	706	...	5,026	18	...	...	7,963	13,791	...	13,791
Bombay	...	...	...	10,341	42	...	...	183	10,566	...	10,566
TOTAL	265	1,046	...	16,011	103	...	...	10,300	27,725	...	27,725

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section L.—Army.

Revenue *Rx.*785,635. Expenditure *Rx.*20,690,068.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	174	...	721,181	16,947,521
„ Non-Effective .	63	Ditto Included in Account No. 63 .	174	...	64,454	3,742,547
	63A	Detailed Account of Receipts . . .	176	785,635	...	...
	63B	Detailed Account of Charges . . .	179	20,690,068	...	...
	64	Statement of Established Strength . .	186	...	...	...
		Total .		...	785,635	20,690,068

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1891.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
3	Regimental Pay, Allowances, and Charges	176	7,979	8,787	2,293	19,059	18	6	19,083
4	Commissariat Establishments, Supplies, and Services	176	328,115	41,627	65,573	435,315	...	...	435,315
5	Remount and Veterinary Establishments, Supplies, and Services	176	4,808	3,157	1,457	9,422	...	...	9,422
6	Clothing Establishments, Supplies, and Services	176	42,475	17,580	7,322	67,377	8,301	2,712	78,390
7	Barrack Establishments, Supplies, and Services	177	483	685	876	2,044	...	...	2,044
9	Medical Establishments, Supplies, and Services	177	1,735	16,262	7,499	25,496	...	...	25,496
10	Ordnance Establishments, Stores, and Camp Equipage	177	40,333	16,641	29,399	86,373	3,307	1,080	90,760
12	Education	177	1,148	66	52	1,266	...	...	1,266
13	Sea Transport Charges	178	1,963	1,317	1,755	5,035	23,094	7,546	35,675
14	Miscellaneous Services	178	15,853	3,712	4,165	23,730	...	...	23,730
	TOTAL EFFECTIVE SERVICES		444,892	109,834	120,391	675,117	34,720	11,344	721,181
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	178	180	40	35	255	...	...	255
17	Military Pensions to Europeans	178	...	2,210	50	2,260	...	...	2,260
18	Military Pensions to Natives	178	...	5	...	5	...	...	5
19	Widows' Pensions and Compassionate Allowances	178	29,706	11,130	11,435	52,271	7,283	2,380	61,934
	TOTAL NON-EFFECTIVE SERVICES		29,886	13,385	11,520	54,791	7,283	2,380	64,454
	TOTAL ARMY RECEIPTS *Rx.*		474,778	123,219	131,911	729,908	42,003	13,724	785,635

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on Charges in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	179	253,137	125,481	106,038	484,656	...	...	...	484,656
2	Administrative Staff	179	100,649	46,217	45,236	192,102	...	...	...	192,102
3	Regimental Pay, Allowances, and Charges	180	4,351,322	1,458,350	1,403,005	7,212,677	...	1,062,587	347,201	8,622,465
4	Commissariat Establishments, Supplies, and Services	180	1,766,996	744,265	557,191	3,068,452	52,772	...	17,243	3,138,467
5	Remount and Veterinary Establishments, Supplies, and Services	181	125,079	41,774	46,667	213,520	...	...	...	213,520
6	Clothing Establishments, Supplies, and Services	182	171,395	50,021	14,054	235,470	216,145	...	70,626	522,241
7	Barrack Establishments, Supplies, and Services	182	127,798	53,960	47,982	229,740	...	...	...	229,740
8	Administration of Martial Law	182	21,380	9,188	7,282	37,850	...	...	...	37,850
9	Medical Establishments, Supplies, and Services	182	359,867	144,709	123,090	627,666	29,299	3,392	10,682	671,039
10	Ordnance Establishments, Stores, and Camp Equipage	183	459,800	100,159	156,025	715,984	720,814	7,460	237,964	1,682,222
11	Ecclesiastical	183	16,208	5,460	5,759	27,427	...	...	...	27,427
12	Education	183	25,523	13,069	5,918	44,510	...	...	...	44,510
13	Sea Transport Charges	184	13,810	22,370	28,271	64,451	...	245,131	80,097	389,679
14	Miscellaneous Services	184	325,372	167,930	32,032	525,334	...	6,893	2,252	534,479
15	Volunteer Corps	184	61,730	43,366	30,359	135,455	...	...	...	135,455
	TOTAL EFFECTIVE SERVICES		8,180,066	3,026,319	2,608,909	13,815,294	1,019,030	1,325,463	766,065	16,925,852
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	184	12,619	1,394	1,226	15,239	...	51	17	15,307
17	Military Pensions to Europeans	185	49,164	62,858	28,608	140,630	...	2,007,992	656,113	2,804,735
18	Military Pensions to Natives	185	368,444	238,804	113,789	721,037	...	...	...	721,037
19	Widows' Pensions and Compassionate Allowances	185	10,688	11,400	4,860	26,948	...	87,589	28,620	143,157
20	Departmental Pensions	185	29,458	14,459	14,394	58,311	...	...	...	58,311
	TOTAL NON-EFFECTIVE SERVICES		470,373	328,915	162,877	962,165	...	2,095,632	684,750	3,742,547
	TOTAL ADJUSTED CHARGES		8,650,439	3,355,234	2,771,786	14,777,459	1,019,030	3,421,095	1,450,815	20,668,399
	UNADJUSTED EXPENDITURE		26,205	—8,621	4,085	21,669	...	...	...	21,669
	TOTAL ARMY CHARGES . *Rx.*		8,676,644	3,346,613	2,775,871	14,799,128	1,019,030	3,421,095	1,450,815	20,690,068
							4,440,125			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1891.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,485	477	582	2,544
Unclaimed Balances of Deserters and others	29	6	2	37
Hutting Money	...	3,812	90	3,902
Miscellaneous	6,465	4,492	1,619	12,576
TOTAL IN INDIA . *Rx.*	7,979	8,787	2,293	19,059
ENGLAND:				
Discharge Purchase Money . . . £				18
Exchange on Receipt in England . . . *Rx*				6
TOTAL . *Rx.*				19,083
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	33,898	10,850	13,065	57,813
Sale of Malt Liquor	246,375	17,888	47,941	312,204
Sale of Rum	12,287	3,183	1,752	17,222
Commissariat Cattle	...	115	46	161
Value of Stores issued to other Departments	3,386	1,631	...	5,017
Miscellaneous	9,480	5,214	2,183	16,877
Recoveries on account of Table Money, &c., in Inland Steamers	18	322	1	341
Hissar Cattle Farm	3,922	...	...	3,922
Receipts on account of Kheddas	12,377	...	...	12,377
Sale of Transport Cattle	2,308	1,668	93	4,069
Sale of Ambulance Cattle	...	23	3	26
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	4,064	695	473	5,232
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	...	38	16	54
TOTAL *Rx.*	328,115	41,627	65,573	435,315
RECEIPTS UNDER GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	160	...	...	160
Sale of Regimental Cast Horses	2,437	2,095	975	5,507
Sale of Chargers selected by Officers	1,359	865	414	2,638
Sale of Surplus Remounts	...	149	...	149
Rent of Lands	140	...	...	140
Miscellaneous	712	48	68	828
TOTAL . *Rx.*	4,808	3,157	1,457	9,422
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, &c.	10,086	4,083	867	15,036
Sale of Necessaries	31,107	11,158	6,427	48,692
Hyderabad Contingent	...	1,955	...	1,955
Value of Stores issued to other Departments	1,036	30	...	1,066
Miscellaneous	246	354	28	628
TOTAL IN INDIA . *Rx.*	42,475	17,580	7,322	67,377
IN ENGLAND:				
Value of Clothing, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Clothing and Necessaries . £				8,301
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . *Rx.*				2,712
TOTAL . *Rx.*				78,390

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1891 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	394	474	512	1,380
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c.	22	42	231	295
Value of Stores issued to other Departments	...	45	...	45
Miscellaneous	67	124	133	324
TOTAL . Rx.	483	685	876	2,044
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	541	400	289	1,230
Stoppages for Men in Hospital	53	24	62	139
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	175	175
Value of Stores issued to other Departments	...	15,591	6,722	22,313
Miscellaneous	1,141	247	251	1,639
TOTAL . Rx.	1,735	16,262	7,499	25,496
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	35,655	12,775	21,863	70,293
Work executed in Manufacturing Departments	...	85	48	133
Hyderabad Contingent	...	2,636	...	2,636
Value of Stores issued to other Departments	1,751	*403*	6,647	7,995
Miscellaneous	2,927	1,548	841	5,316
TOTAL IN INDIA . Rx.	40,333	16,641	29,399	86,373
IN ENGLAND:				
Proceeds of sale of unserviceable Military Stores, &c., Ordnance and miscellaneous . £				3,307
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				1,080
TOTAL . Rx.				90,760
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	1	1	4	6
Receipts from Schools, &c.	1,084	64	48	1,196
Miscellaneous	63	1	...	64
TOTAL . Rx.	1,148	66	52	1,266

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1891 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	421	849	283	1,553
Passage Money	...	56	14	70
Recoveries of Table Money, &c., in H. M.'s Indian Troopships	1,542	412	1,458	3,412
TOTAL IN INDIA . Rx.	1,963	1,317	1,755	5,035
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, &c. £			23,019	
Passage of Officers and Troops:				
Recoveries on account of messing "			75	
				23,094
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				7,546
TOTAL . Rx.				35,675
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	3,499	1,737	149	5,385
Fines and Penalties	...	9	16	25
Miscellaneous	12,354	1,966	4,000	18,320
TOTAL . Rx.	15,853	3,712	4,165	23,730
RECEIPTS UNDER GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Cost of duplicate decorations and medals	180	40	35	255
RECEIPTS UNDER GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired Officers, Hyderabad Administration	...	2,210	...	2,210
Miscellaneous	...	...	50	50
TOTAL . Rx.	...	2,210	50	2,260
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	...	5	...	5
TOTAL . Rx.	...	5	...	5
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	29,706	11,130	11,424	52,260
Miscellaneous (Artillery Charitable Fund Recoveries)	...	...	11	11
TOTAL IN INDIA . Rx.	29,706	11,130	11,435	52,271
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions £				7,283
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				2,380
TOTAL . Rx.				61,934
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	474,778	123,219	131,911	729,908
IN ENGLAND £				42,003
EXCHANGE Rx.				13,724
TOTAL . Rx.				785,635

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1891.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	27,129	11,649	14,514	53,292
Adjutant General's Department	24,331	14,150	12,846	51,327
Quarter Master General's Department	25,167	10,527	8,353	44,047
Artillery Inspection	8,942	...	72	9,014
Cavalry Inspection	3,384	21	60	3,465
Musketry Inspection	12,443	4,266	4,888	21,597
Army Signalling	1,365	87	1,741	3,193
Gymnastic Instruction	2,144	...	1,871	4,015
District Command and Staff, 1st and 2nd class	82,594	59,233	41,781	183,608
Garrison and Station Staff	33,965	14,585	8,534	57,084
Hill Sanitaria	18,316	2,821	5,691	26,828
Miscellaneous Depôts	...	3,347	5,292	8,639
Staff of Local Forces	7,822	...	...	7,822
Bazar Establishment	519	1	...	520
Station Conservancy	4,778	4,794	395	9,967
Staff, Miscellaneous	238	...	...	238
TOTAL . Rx.	253,137	125,481	106,038	484,656
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	15,710	...	...	15,710
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	7,656	3,232	4,184	15,072
Controller's Office	18,847	4,675	5,587	29,109
Ditto Accounts Branch	9,260	3,821	3,713	16,794
Pay Examiner's Office	20,167	9,484	9,579	39,230
Commissariat and Remount Accounts	17,482	6,742	...	24,224
Commissariat Accounts, Rangoon	...	3,801	...	3,801
Medical Accounts	306	...	1,015	1,321
Ordnance and Clothing Accounts	8,737	4,569	4,884	18,190
Commissariat, Barrack, and Remount Accounts	...	...	6,442	6,442
Circle Pay Offices	...	3,376	6,396	9,772
Officer in charge, Treasure Chest	288	...	...	288
Pension Pay Offices	2,032	6,517	2,621	11,170
Inspection, Special Duties and Probationers	164	...	815	979
TOTAL . Rx.	100,649	46,217	45,236	192,102

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Royal Artillery	489,607	162,108	206,726	858,441
Cavalry	241,674	86,103	41,443	369,220
Engineers	8,108	1,472	1,083	10,663
Infantry	1,335,347	435,666	378,098	2,149,111
Invalid and Veteran Establishment	2,617	5,994	570	9,181
Staff Corps	12,797	5,880	2,868	21,545
General List, Cavalry	1,673	...	1,060	2,733
General List, Infantry	4,494	4,401	245	9,140
Unattached Officers	...	911	577	1,488
General Officers unemployed	1,712	2,406	193	4,311
Colonels' Allowances	7,613	1,271	1,037	9,921
Recruiting Rewards, &c.	454	173	107	734
Hutting Money	857	121	96	1,074
Marching Batta	308	75	244	627
Postage Charges	3,101	724	829	4,654
Purchase of Books, &c.	220	...	53	273
Incidental charges of a regimental nature	4,311	1,433	879	6,623
	2,114,893	708,738	636,108	3,459,739
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India for the year 1890-91			£700,000	
Further payment on account of Deferred pay for the years 1888-89 and 1889-90			„ 70,000	
			£770,000	
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office			„ 2,456	
				772,456
Furlough Allowances of Officers of the Indian Service				188,861
Furlough Allowances of Officers of British Regiments serving in India				87,039
Advances to Regiments proceeding to India				5,645
Pay and Allowances during Voyage of Regiments returning from India				8,358
Outfit allowance to an Officer on promotion to commissioned rank				100
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough				128
			£	1,062,587
EXCHANGE ON CHARGES IN ENGLAND			Rx.	347,201
			TOTAL EUROPEAN ARMY Rx.	4,869,527
Native Army.				
Artillery	36,659	...	11,852	48,511
Body Guard	6,019	2,564	4,831	13,414
Cavalry	845,899	76,085	241,607	1,163,591
Sappers and Miners	40,869	51,967	29,515	122,351
Infantry	1,216,377	577,622	454,004	2,248,003
Hutting Money	10,560	12,021	4,657	27,238
Marching Batta	3,372	739	2,251	6,362
Incidental charges of a regimental nature	3,891	2,136	1,105	7,132
Kit Money to Recruits	23,507	13,119	5,128	41,754
Annual Grant in aid of Half Mounting	26,233	11,739	9,700	47,672
Postage Charges	1,884	687	700	3,271
Reserve Forces.				
Pay of men of the Garrison reserve	305	191	8	504
Pay (including good-conduct pay) of the men of the active reserve	20,382	740	1,520	22,642
Allowance for Road Expenses	472	2	19	493
TOTAL NATIVE ARMY Rx.	2,236,429	749,612	766,897	3,752,938
TOTAL { INDIA	4,351,322	1,458,350	1,403,005	7,212,677
TOTAL { ENGLAND			£	1,062,587
TOTAL { EXCHANGE			Rx.	347,201
			TOTAL Rx.	8,622,465
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	23,947	5,748	5,736	35,431
Executive Establishment	127,954	62,743	47,691	238,388
Subordinate Establishment	86,664	41,584	18,743	146,991
Ambulance Transport	23,207	15,348	6,999	45,554
Khedda Establishment and Charges	9,042	...	...	9,042
Hissar Cattle Farm	2,810	...	...	2,810
Hoonsoor Cattle Depôt	...	864	...	864
Supplies.				
Provisions for Europeans	372,196	175,271	137,119	684,586
Provisions for Natives	32,150	84,362	40,654	157,166
Carried over	677,970	385,920	256,942	1,320,832

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	677,970	385,920	256,942	1,320,832
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for dearness of Provisions	106,519	68,703	56,426	231,648
Compensation to Native Cavalry for dearness of Forage	32,784	...	34,185	66,969
Purchase of Reserve Stock	8,551	6,391	3	14,945
Shwebo Canal Fuel and Forage Reserve Scheme	1,621	...	...	1,621
Malt Liquor purchased locally	243,987	19,153	32,392	295,532
Rum	7,413	10	2,182	9,605
Expenditure connected with Dairy Farms	827	...	...	827
Contingent Expenses	1	148	3,195	3,344
Services.				
Purchase and Repair of Gear for Battery Animals	...	...	395	395
Purchase of Battery Mules, Ponies, &c.	...	...	590	590
Hire of Transport	31,027	25,709	5,436	62,172
Sea and Inland Water Charges	11,011	13,441	3,525	27,977
Railway Charges	250,621	56,498	71,530	378,649
Hoonsoor Cattle Depôt	...	1,097	...	1,097
Charges connected with Grass Cultivation	27,931	...	...	27,931
Khedda Charges	2,225	...	...	2,225
Feed of Horses, Battery Mules, Yaboos, Ponies, Bullocks and Elephants	100,715	65,616	42,475	208,806
Regimental Equipments and Camp Contingencies	9,047	2,599	1,809	13,455
Implements, Godown Furniture, and Contingencies	23,232	8,737	2,685	34,654
Cattle Farm (Hissar)	5,609	...	...	5,609
Freight Charges of Stores from England	842	164	639	1,645
Freight Charges of Stores from Port to Port	...	...	963	963
Miscellaneous	14,206	5,190	13,404	32,800
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	26,950	10,573	313	37,836
Feed of Animals	131,744	64,390	18,484	214,618
Permanent Hired Transport	14,608	...	811	15,419
Purchase and Repair of Gear, Carts, and Equipments	19,362	6,979	5,606	31,947
Rent and Repairs of Buildings	526	...	...	526
Feed and Keep of Reserve Mules with Regiments and Batteries	1,105	...	...	1,105
Miscellaneous (including Clothing)	12,766	1,612	1,764	16,142
Ambulance Transport:				
Purchase of Animals	...	...	101	101
Feed of Cattle	60	510	449	1,019
Purchase and Repair of Doolies, Gear, Carts, and Equipments	3,145	616	682	4,443
Miscellaneous (including Clothing)	591	209	205	1,005
TOTAL IN INDIA . Rx.	1,766,996	744,265	557,191	3,068,452
IN ENGLAND:				
Stores for India:				
Malt Liquor . . £				13,248
Commissariat . . „				39,524
			„	52,772
EXCHANGE ON CHARGES IN ENGLAND . . Rx.				17,243
TOTAL . Rx.				3,138,467
GRANT 5. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,131	...	...	3,131
Establishment (Reserve Depôt)	10,737	6,940		17,677
Establishment (Remount and Rearing Depôts)	...	...	3,561	3,561
Veterinary Inspection	4,079	2,032	1,832	7,943
Station Veterinary Hospitals	12,930	6,277	5,522	24,729
Veterinary School, Poona	...	...	114	114
Remount—Depôt Garden Reach	2,202	...	...	2,202
Purchase of Remounts	61,289	19,109	27,917	108,315
Feed of Cattle and Remounts	14,529	3,794	3,910	22,233
Miscellaneous	16,182	3,622	3,811	23,615
TOTAL . Rx.	125,079	41,774	46,667	213,520

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Clothing Depôt, Presidency	4,826	4,225	...	9,051
Manufacturing and Store Establishment	2,958	1,791	...	4,749
Clothing Supplies and Services, Agency	109,912	19,481	2,920	132,313
Clothing Supplies and Services, Regimental	12,116	2,159	1,948	16,223
Compensation in lieu of Clothing	41,583	22,365	9,186	73,134
TOTAL IN INDIA . Rx.	171,395	50,021	14,054	235,470
IN ENGLAND:				
Stores for India:				
Clothing . £				216,145
EXCHANGE ON CHARGES IN ENGLAND . Rx.				70,626
TOTAL . Rx.				522,241
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	3,300	...	3,300
Subordinate Establishments	40,074	17,109	5,731	62,914
Barrack Furniture	...	7,673	...	7,673
Barrack Bedding	24,464	9,064	25,006	58,534
Lighting Charges	24,732	7,827	5,031	37,590
Miscellaneous	38,528	8,987	12,214	59,729
TOTAL . Rx.	127,798	53,960	47,982	229,740
GRANT 8. ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,333	2,428	1,936	9,697
Judge Advocate General's Department, Circles	5,427	3,378	1,424	10,229
Miscellaneous	10,620	3,382	3,922	17,924
TOTAL . Rx.	21,380	9,188	7,282	37,850
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,629	5,611	5,918	22,158
Medical Establishments, Districts	221,582	83,729	75,746	381,057
Army Hospital Native Corps	17,165	4,156	3,796	25,117
Medical Store Depôts	8,508	5,093	4,253	17,854
Followers' Hospitals	440	1,765	163	2,368
Supplies	109,544	49,063	41,346	199,953
Miscellaneous	6,928	2,998	1,750	11,676
	374,796	152,415	132,972	660,183
Deduct—Value of Stores supplied to other Departments	*14,929*	*7,706*	*9,882*	*32,517*
TOTAL IN INDIA . Rx.	359,867	144,709	123,090	627,666
IN ENGLAND:				
Pay and Allowances of Surgeons on appointment, &c.				2,749
Outfit allowance, passage to India, &c., of Lady Nurses on appointment				643
Stores for India:				
Medical				29,299
. £				32,691
EXCHANGE ON CHARGES IN ENGLAND . Rx.				19,682
TOTAL . Rx.				671,039

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	20,809	6,513	6,382	33,704
Arsenals and Depôts	82,169	41,441	45,475	169,085
Manufacturing Establishments	93,368	17,998	42,168	153,534
Harbour Defences, &c.	...	1,716	3,458	5,174
Miscellaneous (*Personnel*)	3,472	...	...	3,472
Local supplies of Stores for Arsenals and Depôts	68,556	13,359	23,528	105,443
Local supplies for Manufacturing Establishments	100,848	1,333	12,973	115,154
Purchase of Timber	4,987	2,433	12,748	20,168
Repair of Harness and Saddlery with corps	1,143	412	236	1,791
Freight Charges of Stores from Port to Port	52	2,042	706	2,800
Freight Charges of Stores from England	3,247	272	813	4,332
Value of Freight of Coals from England	...	502	...	502
Purchase and Repair of Camp Equipage	65,933	5,160	12,625	83,718
Gymnasia Stores and Apparatus	145	45	4	194
Army Signalling Stores and Equipment	405	56	58	519
Purchase of Line Gear, &c.	6,549	6,912	4,213	17,674
Miscellaneous	10,881	4,694	1,483	17,058
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the corps of sappers and miners	3,493	1,939	2,788	8,220
	466,057	106,827	169,658	742,542
Deduct—Value of Stores supplied to other Departments	*6,257*	*6,668*	*13,633*	*26,558*
TOTAL IN INDIA . Rx.	459,800	100,159	156,025	715,984
IN ENGLAND:				
Pay and expenses of Military Officers on special duty				3,539
Pay and expenses of Military Officers under technical instruction				2,995
Freight from India of unserviceable Military Stores, &c.				99
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure				827
Stores for India: Ordnance and Miscellaneous				720,814
			£	728,274
EXCHANGE ON CHARGES IN ENGLAND			Rx.	237,964
			TOTAL . Rx.	1,682,222
GRANT 11. ECCLESIASTICAL (*a*)				
Chaplains to the Army (Presbyterian)	739	...	...	739
Chaplains to the Army (Roman Catholic)	15,469	5,460	5,759	26,688
TOTAL . Rx.	16,208	5,460	5,759	27,427
GRANT 12. EDUCATION.				
Army Schools (European Army)	5,766	1,636	2,605	10,007
Lawrence Military Asylum	12,793	...	1,482	14,275
Lower Orphan Schools	410	...	...	410
Donations, &c., to Educational Institutions	1,667	10,353	482	12,502
Garrison Instructors	4,887	1,080	1,349	7,316
TOTAL . Rx.	25,523	13,069	5,918	44,510

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 82

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	12,772	22,016	10,062	44,850
Medical Comforts, &c., to Troops proceeding by Sea	791	265	397	1,453
Her Majesty's Indian Troop Ships	247	89	17,812	18,148
TOTAL IN INDIA . Rx.	13,810	22,370	28,271	64,451
IN ENGLAND:				
Indian Troop Service				238,551
Passage of Officers and Troops, otherwise than in Troop Ships				6,580
			£	245,131
EXCHANGE ON CHARGES IN ENGLAND			Rx.	80,097
			TOTAL . Rx.	389,679
GRANT 14.				
MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,061	...	1,061
Sub-Marine Mining	1,312	1,815	4,602	7,729
Miscellaneous	324,060	165,054	27,430	516,544
TOTAL IN INDIA . Rx.	325,372	167,930	32,032	525,334
IN ENGLAND:				
Pay and Expenses of Officers studying the Russian language			£	6,893
EXCHANGE ON CHARGES IN ENGLAND			Rx.	2,252
			TOTAL . Rx.	534,479
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	33,758	26,761	15,554	76,073
Capitation Grants	25,957	16,039	14,805	56,801
Volunteer Reserve Forces	1,822	566	...	2,388
Miscellaneous	193	...	...	193
TOTAL . Rx.	61,730	43,366	30,359	135,455
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	...	100	...	100
Victoria Cross	15	...	...	15
Annuities for Meritorious Services	41	46	7	94
Gratuities for Meritorious Services	...	17	15	32
Order of British India	3,392	887	750	5,029
Order of Merit	752	30	171	953
Annuities	179	112	55	346
Gratuities	341	198	215	754
Decorations and Medals	7,899	4	13	7,916
TOTAL IN INDIA . Rx.	12,619	1,394	1,226	15,239
IN ENGLAND:				
Cost of Medals			£	51
EXCHANGE ON CHARGES IN ENGLAND			Rx.	17
			TOTAL . Rx.	15,307

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	47,981	62,101	27,134	137,216
Wound Pensions	828	464	200	1,492
Gratuities	355	293	1,274	1,922
TOTAL IN INDIA . Rx.	49,164	62,858	28,608	140,630
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,657,270
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				29,557
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:				
			£	
For the year 1890-91			299,341	
In settlement of the year 1889-90			4,145	
				303,486
Compassionate Allowances of Officers removed from the Service, &c.				1,683
Pensions of Non-Commissioned Officers and Soldiers				15,114
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"				882
			£	2,007,992
EXCHANGE ON CHARGES IN ENGLAND . Rx.				656,113
TOTAL . Rx.				2,804,735
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	330,368	209,042	103,025	642,435
Gratuities	5,383	1,122	527	7,032
Family Pensions	32,693	28,640	10,237	71,570
TOTAL . Rx.	368,444	238,804	113,789	721,037
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	8,871	11,044	4,198	24,113
Compassionate Allowances	945	31	39	1,015
Indian Military Service Family Pensions	872	325	414	1,611
Artillery Charitable Fund	...	...	209	209
TOTAL IN INDIA . Rx.	10,688	11,400	4,860	26,948
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				10,945
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,576
Indian Military Service Family Pensions, towards which the Officers subscribed				14,068
			£	87,589
EXCHANGE ON CHARGES IN ENGLAND . Rx.				28,620
TOTAL . Rx.				143,157
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	25,728	14,051	12,701	52,480
Gratuities	769	201	98	1,068
Compassionate Allowances	2,961	207	1,595	4,763
TOTAL . Rx.	29,458	14,459	14,394	58,311
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	33,831	—16,410	—2,555	14,866
Transfers between Military Departments	—996	—182	...	—1,178
Unadjusted Expenditure charged to Advances	—6,630	7,971	6,640	7,981
TOTAL .	26,205	—8,621	4,085	21,669
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	8,676,644	3,346,613	2,775,871	14,799,128
IN ENGLAND			£	4,440,125
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,450,815
TOTAL . Rx.				20,690,068

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1890-91.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	290	7,104	7,394	86	2,134	2,220	118	2,991	3,109	494	12,229	12,723
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*185	...	185	*47	...	47	*22	...	22	*254	...	254
Infantry	986	33,468	34,454	290	9,840	10,130	261	8,856	9,117	1,537	52,164	53,701
Invalid and Veteran Establishment	7	3	10	(a) 9	29	38	3	...	3	19	32	51
Staff Corps	*412	...	412	*196	...	196	*185	...	185	*793	...	793
General List, Cavalry	*12	...	12	*9	...	9	*7	...	7	*28	...	28
General List, Infantry	*54	...	54	*37	...	37	*13	...	13	*104	...	104
Unattached Officers	...	...	...	1	...	1	1	...	1	2	...	2
General Officers unemployed	15	...	15	9	...	9	11	...	11	35	...	35
Total European Army	2,135	44,187	46,322	742	13,207	13,949	650	12,449	13,099	3,527	69,843	73,370
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	25	3,042	3,067	...	82	82	8	600	608	33	3,724	3,757
Body Guard	2	120	122	2	3	(c) 5	1	71	72	5	194	199
Cavalry	256	16,425	16,681	36	2,064	2,100	71	4,496	4,567	363	22,985	23,348
Sappers and Miners	65	1,368	1,433	(b) 66	1,581	1,647	68	867	935	(b) 199	3,816	4,015
Infantry	597	62,153	62,750	288	28,001	28,289	234	22,256	22,490	1,119	112,410	113,529
Total Native Army	945	83,108	84,053	392	31,731	32,123	382	28,290	28,672	1,719	143,129	144,848
Total European and Native Army	3,080	127,295	130,375	1,134	44,938	46,072	1,032	40,739	41,771	5,246	212,972	218,218

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) Including one Officer of the Bombay Presidency residing in the Madras Presidency.
(b) This number is inclusive of one Deputy Commissary attached.
(c) The other rank and file of the Governor's Body Guard are included in the strength of the Native Cavalry.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section L. L.—Special Defence Works.

Expenditure *Rx.*491,837.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	188	...	...	491,837
				Total .	...	491,837

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for and to end of the year 1890-91.

	Amount of estimate.	Amount expended		
		To end of previous year.	During the year.	To end of year.
INDIA.				
DIRECTOR GENERAL OF MILITARY WORKS.				
COAST DEFENCES.				
BENGAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Improvements to Fulta Battery	19,107	16,181	94	16,275
Remodelling „ „ for new Armaments	14,800	9,150	5,218	14,368
Constructing Chingree Khal Battery	55,758	39,371	13,431	52,802
Improvements to Grand Magazine, Fort William	3,387	3,365	43	3,408
„ „ Minor Magazines „	516	1	...	1
Landward Communications	20,060	6,261	3,119	9,380
Hooghly Point Battery	4,284	2,647	—1,958	689
Harbourage in the Kidderpore Docks for two Torpedo Boats	14,446	...	8,830	8,830
Reserve Powder Magazine at Duckinsore	3,760	...	3,713	3,713
		76,976	32,490	109,466
BOMBAY.				
Aden Defences	312,460	(*a*)203,628	45,581	249,209
Bombay „	369,745	(*b*)174,557	43,493	218,050
Karachi „	167,647	143,547	10,836	154,383
		521,732	99,910	621,642
FRONTIER DEFENCES.				
Fortifications.				
PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,732	149	7,881
Defensible position, Peshawar and Jumrood	...	...	...	...
Water-supply, Jumrood	...	1	...	1
„ Defensible Serai and Road Lundi Kotal	20,461	18,625	981	19,606
„ Arsenal, and Defensible position, Rawalpindi	21,197	15,228	5,609	20,837
Defensible position, Attock	15,525	8,883	6,885	15,768
Indus Crossings	700	...	699	699
Improvements to Ferozepore Arsenal Defences, &c.	44,523	42,748	27	42,775
Entrenched position, and Block-houses for Railway Bridge at Sukkur	53,871	33,247	18,550	51,797
New Defensible Post including accommodation at Mooltan	82,423	75,334	...	75,334
Defences of Post, Loralai	2,833	2,330	...	2,330
Miri Defences and Quetta Arsenal	135,512	116,643	7,748	124,391
Sind-Peshin Railway Defences	9,310	1,372	4,684	6,056
Defensible position in front of Quetta	175,674	163,838	6,361	170,199
Storage of guns, ammunition, and tramway, Quetta	4,380	...	1,781	1,781
Accommodation for Ordnance Establishment „	1,579	...	292	292
Block-houses for Railway Bridge over Chenab at Verawala	2,602	2,600	6	2,606
Bridge-head, Shirshah	197	197	...	197
Block-houses for Railway Bridge over Sutlej near Bahawalpore	1,893	1 893	—44	1,849
Staff Quarters, Peshin	1,182	468	666	1,134
Defences of Railway Bridge over Lora at Said Hamid	4,521	395	2 233	2.628
Chaman Post and Depôt for Stores	18,093	11,570	6,704	18,274
Defences, Khojak Tunnel	1,993	...	3.466	3,466
Targets for Experiments at Par	1,042	414	412	826
		503,518	67,209	570,727
Communications.				
BALUCHISTAN.				
Quetta-Chaman Road	87,212	86,611	...	86,611
Said-Hamid-Gulistan Road	13,984	13,984	...	13.984
Quetta-Kach Road	23,345	23.345	...	23,345
Gulistan-Argutai Road	4.449	4,449	...	4,449
Gurkhai-Peshin Road	4,168	4,168	...	4,168
Peshin-Sirinam Road	7,182	7,160	3	7,163
Peshin-Said-Yaru Road	4.773	4,773	...	4,773
Kwaja-Amran Crest Road	4,398	168	2,898	3,066
Gulistan-Killa-Abdulla Road	4,294	4.294	...	4.294
Baleli-Gulistan Road	16,646	16,050	798	16,848
Peshin-Masesai Road	2,641	2,641	...	2,641
Kach-Gurkhai Road	2,825	3,141	25	3 166
Peshin-Lora causeway	1,557	1,557	...	1,557
Road, Railway station to camping ground, Quetta	3,350	2,970	499	3,469
Engines and Machinery	10,629	10,629	...	10.629
Quetta Diversions	1,229	810	536	1,346
Bridges, Quetta-Kutch Road	2,441	2,460	...	2,460
Old Chaman new Chaman Road	7,460	3,666	2,105	5,771
Constructing Road link with Railway Station, Quetta	725	574	95	669
		193.450	6,959	200,409
ARMAMENTS AND FLOATING DEFENCES.				
Pontoon Sheers for landing heavy guns at Bombay		10,398	—206	10,192
Armaments and Stores, Aden		1,115	26,575	27,690
„ other than for Aden			154 687	
Steam launches		549,751	837	707,598
Ammunition boxes and Cartridge clips			2,323	
Freight and landing charges, &c.		3,905	844	4,749
Exchange on outlay in England		238,438	50.532	288,970
		803.607	235.592	1,039.199
TOTAL WORKS AND ARMAMENTS		2.099.283	442,160	2,541,443
Deduct—Chargeable to Ordinary Military Works Grant		(*c*)134,291	...	(*c*)134,291
Carried over		1,964.992	442,160	2,407,152

(*a*) Difference Rx. 1,115 between the closing balance of last year and amount now shown, has been transferred to Armaments.
(*b*) Difference Rx. 10,398 do. do. do. do. do.

(*c*)	*Rx.*
Fulta Battery	2,108
Ferozpore Arsenal	20,486
Sukkur Defences	3,924
Defensible Post, Mooltan	41,187
Aden Defences	45,675
Bombay „	11,036
Karachi „	9,875
	134,291

No. 65.—Abstract Account of Expenditure on Special Defence Works, for and to end of the year 1890-91 —*continued.*

	Amount of estimate.	Amount expended		
		To end of previous year.	During the year.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA —*concluded.*				
Brought forward .	...	1,964,992	442,160	2,407,152
Establishment	...	199,245	52,859	252,104
Tools and Plant	...	19,930	2,464	22,394
Suspense	...	58,833	—6,173	52,660
Profit and Loss	...	88	17	105
TOTAL .		2,243,088	491,327	2,734,415
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden	...	65,110	10,546	75,656
TOTAL INDIA .		2,177,978	480,781	2,658,759
Deduct further—Payments by Secretary of State brought to account by Examiner	...	648,267	186,105	834,372
Exchange thereon	...	280,459	60,798	341,257
NET OUTLAY IN INDIA .		1,249,252	233,878	1,483,130
LOWER BURMA.				
COAST DEFENCES.				
Monkey Point Battery, Rangoon	44,064	43,931	...	43,931
Syriam „ „ „	43,051	32,142	5,870	38,012
Choki „ „ „	12,093	11,756	531	12,287
King's Bank „ „	7,518	4,310	—156	4,154
Main Magazine, Rangoon	2,449	...	1,849	1,849
Bomb-proofing existing Pagoda Magazine	940	...	587	587
Inner Minefield Defences—				
King's Bank including Electric Light Installation . .	7,321	1,974	3,411	5,385
Syriam Bank	7,412	2,611	3,303	5,914
Constructing a Steam Launch	2,000	544	1,099	1,643
Deduct—Chargeable to Ordinary Works Military Grant . .	...	97,268 (*a*)16,118	16,494 ...	113,762 (*a*)16,118
TOTAL WORKS .		81,150	16,494	97,644
ESTABLISHMENT	...	11,496	2,291	13,787
TOOLS AND PLANT	...	3,446	215	3,661
SUSPENSE	...	—58	58	...
TOTAL LOWER BURMA .		96,034	19,058	115,092
Deduct—Payments by the Secretary of State brought to account by Examiners	...	1,919	406	2,325
Loss by Exchange	...	861	132	993
NET OUTLAY IN BURMA .		93,254	18,520	111,774
TOTAL NET OUTLAY IN INDIA *Rx.*		1,342,506	252,398	1,594,904
ADD—EXPENDITURE IN ENGLAND —				
On moiety, Aden Defences . . . . . £		31,876	20,822	52,698
„ Armaments and Stores other than for Aden* . . . . . „		607,819	159,648	767,467
		639,695	180,470	820,165
„ EXCHANGE ON EXPENDITURE IN ENGLAND . . . . . *Rx.*		278,518	58,969	337,487
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS . *Rx.*		2,260,719	491,837	2,752,556

* NOTE.—The expenditure in England cannot be accurately distributed between Armaments and Stores (other than for Aden,) as the Home accounts do not give these details.

(*a*) Monkey Point Battery 16,118

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section M.—Provincial.

Expenditure *Rx.* 198,627.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	192	2,787,168	...	...
	67	Local Balances	193	1,686,840	...	...
	68	Provincial and Local Surpluses and Deficits	194	...	...	198,627
		Total .			...	198,627

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1891.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	219,467	738,493	3,566	961,526	763,737	9,895	773,632	187,894	...	31,573
Burma	224,403	1,614,171	...	1,838,574	1,506,475	1,480	1,507,955	330,619	106,216	...
Assam	(*a*) 122,591	534,514	20	657,125	533,427	18,978	552,405	104,720	...	17,871
Bengal	367,654	5,148,421	...	5,516,075	5,179,353	89,445	5,268,798	247,277	...	120,377
N. W. Provinces and Oudh	529,374	3,159,458	251	3,689,083	2,898,218	274,035	3,172,253	516,830	...	12,544
Punjab	247,420	1,664,162	43,797	1,955,379	1,675,055	1,537	1,676,592	278,787	31,367	...
Madras	(*a*) 797,580	2,743,810	19,088	3,560,478	2,870,185	29,452	2,899,637	660,841	...	136,739
Bombay	584,087	3,816,976	17,826	4,418,889	3,889,813	68,876	3,958,689	460,200	...	123,887
TOTAL . Rx.	3,092,576	19,420,005	84,548	22,597,129	19,316,263	493,698	19,809,961	2,787,168	137,583	442,991

(*a*) Differs from the closing balance of last year by Rx. 1 for correction since made.

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1891.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	11,932	14,276	...	14,276	647	26,855	13,793	...	13,793	...	13,793	13,062	483	...
Central Provinces	76,641	103,579	9,895	113,474	7,146	197,261	110,501	3,566	114,067	6,741	120,808	76,453	...	593
Burma	53,699	141,168	1,480	142,648	...	196,347	131,453	...	131,453	...	131,453	64,894	11,195	...
Assam	(*a*)2,020	75,189	18,978	94,167	37	96,224	78,823	20	78,843	64	78,907	17,317	15,324	...
Bengal	278,459	493,988	89,445	583,433	185,897	1,047,789	616,933	...	616,933	165,148	782,081	265,708	...	33,500
N.-W. Provinces and Oudh	29,790	809,432	274,035	1,083,467	776	1,114,033	1,052,922	251	1,053,173	837	1,054,010	60,023	30,294	...
Punjab	159,066	400,289	(*b*)2,087	402,376	2,934	604,376	355,059	(*b*)44,347	399,406	2,029	401,435	202,941	2,970	...
Madras	(*a*)589,659	1,106,716	(*c*)57,776	1,164,492	420,447	2,174,598	1,075,162	(*c*)47,412	1,122,574	426,547	1,549,121	625,477	41,918	...
Bombay	321,611	435,273	(*d*)96,461	531,734	4,352	857,697	447,633	(*a*)45,411	493,044	3,688	496,732	360,965	38,690	...
TOTAL . Rx.	1,562,877	3,579,910	550,157	4,130,067	622,236	6,315,180	3,882,279	141,007	4,023,286	605,054	4,628,340	1,686,840	140,874	34,093

(*a*) Differs from the closing balance of last year by Rx. 1 for correction since made.
(*b*) Includes Rx. 550 on account of transfers from one Local Fund to another.
(*c*) Includes Rx. 28,324 on account of transfers from one Local Fund to another.
(*d*) Includes Rx. 27,585 on account of transfers from one Local Fund to another.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1891.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	483	483	...	...	...	483	...
Central Provinces	...	...	...	31,573	593	32,166	...	32,166
Burma	106,216	11,195	117,411	...	...	...	117,411	...
Assam	...	15,324	15,324	17,871	...	17,871	...	2,547
Bengal	...	...	...	120,377	33,500	153,877	...	153,877
N.-W. Provinces and Oudh	...	30,294	30,294	12,544	...	12,544	17,750	...
Punjab	31,367	2,970	34,337	...	...	...	34,337	...
Madras	...	41,918	41,918	136,739	...	136,739	...	94,821
Bombay	...	38,690	38,690	123,887	...	123,887	...	85,197
TOTAL . . Rx.	137,583	140,874	278,457	442,991	34,093	477,084	169,981	368,608
							198,627	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.*8,058,189.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works, not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	196	...	...	...
	70	State Railways—Construction . .	198	...	...	2,881,783
	70A	Detailed Account of East Indian Railway	200	*—14,232*	...	...
	70B	„ „ Eastern Bengal Railway . .	201	24,806	...	...
	70C	„ „ Oudh and Rohilkhand Railway .	202	*—27,284*	...	...
	70D	„ „ North-Western Railway . .	203	—51,012	...	...
	70E	„ „ South Indian Railway . .	204	697,031	...	...
	71	Irrigation Works—Construction .	205	...	...	483,849
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	207	...	...	4,692,557
General Public Works Statements.	73	Details of Expenditure on Establishment	208	1,592,672	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	212	...	...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	214	99,161	...	...
				Total .	...	8,058,189

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.*									No. of items.
	RAILWAYS.				IRRIGATION.				Total. Construction.	
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87	(*b*)3,711,856	1,321,074	406,810	(*b*)5,529,740	(*a*)655,103	2,009	755	(*a*)657,867	6,187,607	21
1887-88	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89	(*d*) 70,184	772,021	359,214	(*d*) 1,201,419	533,034	4,357	2,027	539,418	1,740,837	23
1889-90	(*e*)1,368,937	997,588	447,667	(*e*)2,814,192	456,063	1,963	881	458,907	3,273,099	24
1890-91	1,454,220	1,072,357	350,394	2,876,971	569,183	7,306	2,387	578,876	3,455,847	25
TOTAL	45,473,987	18,378,830	4,515,001	68,367,818	23,996,229	3,025,458	465,969	27,487,656	95,855,474	

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutt[a] £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect to

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(*a*) The difference Rx. 6,968 between this figure and that shewn in the Account last year is due to the outlay of the past year on the Khusdil Khan

(*b*) This figure is the sum of past Survey outlay on the Chaman Extension, Sind-Peshin Railway (Rx. 22,911) and the Bezwada Extension (Rx. 647)

(*c*) Is made
Bombay
Punjab
Bengal

(*d*) Amount of Survey outlay on Durbhanga-

(*e*) Ditto ditto Rx. 13,210 on Godhra-

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.				
India . . . . *Rx.*	61,702	—65,911	312,356	1,591
England . . £	2,955	4,807	97,828	...
Exchange . . . *Rx*	—10,507	1,628	34,072	...
Rx.	54,150	—59,476	444,256	1,591
Deduct—Charged to Revenue *Rx.*	...	...	...	1,591
„ „ Famine *Rx.*	...	...	...	...
TOTAL . *Rx.*	54,150	—59,476	444,256	...
IRRIGATION AND NAVIGATION.				
India . . . . *Rx.*	...	...	...	...
England . . . . £	...	...	...	...
Exchange . . . *Rx.*	...	...	...	...
TOTAL .	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	..	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	* 1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	..	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,200	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	(*a*) 1,423,541	5,275,364	6,698,905	1,086,045	(*a*)7,784,950
21	200,000	107,979	...	(*b*)23,558	183,077	(*a*)2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	(*d*)907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	(*e*)14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099
25	...	74,392	...	...	*—4,812*	(*c*)20,635	...	90,215	3,365,632	3,455,847	4,692,557	8,148,404
	2,847,368	1,537,333	4,215,076	333,430	2,167,868	5,754,338	1,894,293	18,749,706	77,105,768	95,855,474	33,553,451	129,408,925

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
₹1,06,750 Debt incurred in India.
cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.
Reservoir being transferred to Minor Works and Navigation.
brought on to the Construction Account.
up thus :—

Canals	5,444
Canals	*—538*
Canals	15,729
	20,635

Sitamarhi alignment brought on to Construction Account.
Rutlam Railway and Rx. 1,550 on East Coast Railway, brought on to Construction Account.

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1890-91.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
194,603	*—80,313*	209,867	819,878	447	1,454,220
100,939	50,622	423,606	391,600	...	1,072,357
37,718	17,035	142,298	128,150	...	350,394
333,260	*—12,656*	775,771	1,339,628	447	2,876,971
1,304	*—36,319*	...	28,612	...	*—4,812*
...	...	...	...	...	...
331,956	23,663	775,771	1,311,016	447	2,881,783
41,752	42,403	224,468	157,988	7,545	474,156
3,402	...	3,459	...	445	7,306
1,112	...	1,130	...	145	2,387
46,266	42,403	229,057	157,988	8,135	483,849

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Railways.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Loss by Exchange.	DEDUCT: Receipt on Capital Account.	DEDUCT: Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	NET TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General.								
East Indian	1	36,523	12	...	...	—203	50,979	—14,232
Rajputana-Malwa	2	30,760	...	...	...	143	29,932	691
Holkar	3	1,720	...	...	...	...	...	1,720
Godhra-Rutlam	4	33,009	240	39,967	...	23	...	73,193
Bhopal	5	10,912	...	...	...	...	...	16,912
Store-keeper for State Railways	6	...	...	...	...	...	10,858	—10,858
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	...	...	...	13,276	—13,276
Central Provinces.								
Wardha Coal	8	—18,915	11	...	...	...	6,191	—25,095
Umaria Colliery	9	7,021	...	...	...	...	1,575	5,446
Bilaspore-Etawah	10	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	11	7,747	...	...	...	8	47,566	—39,827
Burma.								
Burma	12	44,476	—2,326	...	...	12	31,472	10,666
Tounghoo-Mandalay	13	14,229	8,153	...	...	261	17,921	4,200
Mu Valley	14	279,522	49,785	100,823	...	740	...	429,390
Assam.								
Jorhat	15	265	...	1,032	...	110	...	1,187
Cherra-Companygunge	16	59	410	...	...	64	1	404
Bengal.								
Eastern Bengal	17	73,991	261	33,462	...	90	...	107,624
Northern Bengal	18	35,285	...	...	...	...	...	35,285
Dacca	19	421	...	...	...	18	...	403
Kaunia-Dhurla	20	1,628	...	...	...	...	324	1,304
Patna-Gya	21	533	...	...	...	...	...	533
Tirhoot	22	340,390	1,474	34,499	...	358,845	...	17,518
„ Darbanga-Bairagnia Branch	23	71,514	5,227	...	...	51	1,763	74,927
Nalhati	24	—265	...	1,246	...	...	...	981
Assam-Behar	25	93,812	880	...	...	7	...	94,685
Ranaghat-Bnagwangola	26	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Oudh and Rohilkhand	27	22,492	...	846	...	...	...	23,338
Cawnpore-Achneyra	28	—44	...	...	...	...	...	—44
Lucknow-Sitapur-Seramau	29	—8,657	20	...	...	351	27,331	—36,319
Bareilly-Philibhit	30	369	...	...	...	...	...	369
Punjab.								
North-Western	31	302,683	5,173	27,391	...	153	...	335,094
„ Mianwalli-Mari Branch	32	64,589	4,948	...	...	62	273	69,202
Chenab Bridge (Ramuwala)	33	7,368	5,501	...	...	15	5,255	7,599
Jammu-Kashmir	34	2,886	169	...	...	...	...	3,055
Sindh-Peshin, Chaman Extension	35	239,517	21,185	...	...	661	25,129	234,912
„ Petroleum oil supplied	36	4,983	...	...	...	...	3,751	1,232
Rewari-Ferozepore	37	1,275	...	...	...	...	...	1,275
Frontier Railways Reserve	38	—34	474	122,600	...	...	...	123,040
Amritsar-Pathankot	39	674	...	...	...	...	312	362
Madras.								
Bellary-Kistna	40	...	2,074	...	...	...	...	2,074
Hindupur Dharmaveram Extension	41	337	62	1,508	...	...	...	1,907
South Indian	42	931,778	77,514	348,212	...	342,223	...	1,015,281
Bezvada Extension	43	3,461	...	...	...	...	...	3,461
Vizagapatam-Raipore	44	...	...	...	...	...	...	...
Kistna Bridge	45	64,877	2,709	24,281	...	...	9	91,858
East Coast	46	55,809	17,360	123,299	...	...	33	196,435
Mayaveram Mutupet	47	5,744	1,541	21,332	...	5	...	28,612
Bombay.								
Dhond and Manmad	48	447	...	...	...	...	...	447
Southern Mahratta	49	...	...	...	...	...	...	...
TOTAL CONSTRUCTION OF STATE RAILWAYS		2,771,197	202,857	880,498	...	703,639	273,942	2,876,971
Deduct—Amount charged to the Ordinary Grant						Construction of Railways charged to Revenue		—4,812
						Famine Relief and Insurance		...
								2,881,783
Net—Charged to State Railways—Construction						India Rx.		1,459,032
						England £		1,072,357
						Exchange Rx.		350,394
						TOTAL Rx		2,881,783

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1890-91.

TOTAL EXPENDITURE TO 31ST MARCH 1891.							No. of Railways.	REMARKS.
Construction (including Plant and Rolling-Stock).	General Charges.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.		
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
2,568,684	72,164	630,583	...	3,271,431	*998,540*	2,272,891	1	*See* Account No. 70A.
7,893,552	563,501	495,664	372,686	9,325,403	*16,126*	9,309,277	2	
1,153,370	135,405	...	17,410	1,306,185	*4 095*	1,302,090	3	
46,220	240	39,967	...	86,427	*23*	86,404	4	
147,969	...	...	...	147,969	...	147,969†	5	†Represents amount contributed by the State for Construction £141,912 and Survey Charges £6,057.
2,596	...	15,657	...	18,253	*203*	18,050	6	
...	...	50,630	...	50,630	...	50,630	7	
625,431	45,270	—*6,655*	20,296	684,342	*4,235*	680,107	8	
77,159	6,627	9,049	6	92,841	*9*	92,832	9	
7,473	...	...	42	7,515	*1*	7,514	10	
21,150	...	70,642	...	91,792	*8*	91,784	11	
2,649,573	203,651	65,800	125,061	3,044,085	*14,795*	3,029,290	12	
1,911,523	159,593	43,083	...	2,114,199	*2,305*	2,111,894	13	
316,891	59,536	214,404	...	590,831	*754*	590,077	14	
68,463	4,125	2,619	...	75,207	*312*	74,895	15	
66,729	10,718	...	...	77,447	*66*	77,381	16	
1,950,104	138,855	237,822	22,446	2,349,227	*96,013*	2,253,214	17	*See* Account No. 70B.
2,045,150	224,634	...	86.295	2,356,079	*11,077*	2,345,002	18	
600,188	36,357	...	30,653	667,198	*1,002*	666,196	19	
95,021	829	626	...	96,476	...	96,476	20	
394,876	23,987	...	15,810	434,673	...	434,673	21	
2,236,919	127,492	59,470	78,469	2,502,350	*367,761*	2,134,589	22	
182,783	7,740	37	...	190,560	*56*	190,504	23	
28 947	3.000	2,537	1,186	35,670	*803*	34,867	24	
1,161,037	76,597	...	28,359	1,265,993	*16,291*	1,249,702	25	
27,703	2,568	...	...	30,271	*27*	30,244	26	
129,920	...	225,982	...	355,902	*330,205*	25,697	27	*See* Account No. 70C.
1,053,863	61,944	177	36,548	1,152,532	*6,231*	1,146,301	28	
335,119	21,485	...	8	356,612	*566*	356,046	29	
140,803	9,173	...	4,207	154,183	*414*	153,769	30	
24,092,801	1,724,408	1,160,271	942,811	27,920,291	*722,346*	27,197,945	31	*See* Account No. 70D.
74,118	5,418	10,063	...	89,599	*63*	89,536	32	
370,677	22,178	5,628	...	398,483	*201*	398,282	33	
25,074	1,498	...	...	26,572	...	26,572	34	
1,373,817	85,101	76,043	...	1,534,961	*2,687*	1,532,274	35	
6,871	...	11,851	...	18 722	...	18,722	36	
1,120,333	73.612	...	80,039	1,274.884	*947*	1,273,937	37	
...	1,719	325,289	40,884	367,892	...	367,892	38	
548,542	17,428	610	2,777	569,357	*7,662*	561,695	39	
1,130,199	157,261	322,935	49,109	1,659,504	*2,001*	1,657,503	40	
2,106	62	1,508	...	3,676	...	3,676	41	
1,862,345	217,884	781,996	24,236	2,886,461	*343,007*	2,543,454	42	
128,248	11,727	...	...	139,975	*216*	139,759	43	
24,543	...	—*38*	...	24,505	*1*	21,504	44	
65,974	2,709	24,281	...	92,964	*10*	92,954	45	
57,359	17,360	123,299	...	198,018	*33*	197,985	46	
5,744	1,541	21,332	...	28,617	*5*	28,612	47	
956,674	77,458	1,185	65,699	1,101,016	*1,572*	1,099,444	48	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	49	
59,818,819	4,420,002	5,037,609	2,066,088	71,342,518	*2,974,700*	68,367,818		
						5,901,811		
						2,933,979		
						59,532,028		
						38,302,963		
						16,997,117		
						4,231,048		
						59,532,028		

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1890-91.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
TOTAL	£	...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	„	1,437	15,086	16,523
Land	„	42,168	53,118	95,286
Formation	„	1,197	35,359	36,556
Bridge-work	„	*—18,035*	382,737	364,702
Fencing	„	190	11,692	11,882
Ballast and Permanent-way	„	*—406*	588,892	588,486
Stations and Buildings	„	6,824	501,691	508,515
Plant	„	515	92,608	93,123
Ferries, &c.	„	...	11,485	11,485
Rolling-stock	„	720	494,510	495,230
General Charges	„	12	72,152	72,164
Suspense Account	„	*—50,970*	681,553	630,583
Loss by Exchange	„	*—12*	12	...
New Minor Works	„	*—189*	4,301	4,112
Collieries Block	„	2,102	76,155	78,257
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	*—14,447*	15,329,318	15,314,871
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	82,217	82,217
(2) Stores made over to the new Undertaking	„	...	766,534	766,534
(3) Sale-proceeds of surplus stores and dismantled buildings	„	*—215*	150,004	149,789
Total Deductions		*—215*	998,755	998,540
CAPITAL OUTLAY	Rx.	*—14,232*	14,330,563	14,316,331
Deduct—CHARGED IN ENGLAND	£	...	12,032,765	12,032,765
NET OUTLAY IN INDIA	Rx.	*—14,232*	2,297,798	2,283,566

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1890-91.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASS OF THE LINE:				
Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	„	140	13,231	13,371
Land	„	4,073	214,134	218,207
Formation	„	5,229	76,922	82,151
Bridge-work	„	5,640	207,953	213,593
Fencing	„	2,796	33,063	35,859
Ballast and Permanent-way	„	17,008	598,559	615,567
Stations and Buildings	„	10,084	312,760	322,844
Plant	„	3,469	27,569	31,038
Ferries, &c.	„	23,517	30,655	54,172
Rolling-stock	„	2,035	318,818	320,853
General Charges	„	261	138,594	138,855
Suspense Account	„	33,462	204,361	237,823
Loss by Exchange	„	...	22,446	22,446
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	107,714	3,811,297	3,919,011
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	Rx.	...	72,788	72,788
(2) Other Capital Receipts	„	90	23,135	23,225
Total Deductions		90	95,923	96,013
CAPITAL OUTLAY	Rx.	107,624	3,715,374	3,822,998
Deduct—CHARGED IN ENGLAND	£	82,818	2,443,177	2,525,995
NET OUTLAY IN INDIA	Rx.	24,806	1,272,197	1,297,003

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1890-91.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	...	...	...
Land	„	—1,245	—1,016	—2,261
Formation	„	—6	3,171	3,165
Bridge-work	„	4,510	14,970	19,480
Fencing	„	417	1,551	1,968
Ballast and Permanent-way	„	—3,408	29,863	26,455
Stations and Buildings	„	13,382	35,018	48,400
Plant	„	—2,417	—8,074	— 10,491
Rolling-stock	„	11,259	31,945	43,204
General Charges	„	...	...	...
Suspense Account	„	846	225,136	225,982
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	23,338	10,668,613	10,691,951
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	330,205	330,205
(2) Other Capital Receipts	„	...	...	...
Total Deductions		...	330,205	330,205
CAPITAL OUTLAY	Rx.	23,338	10,338,408	10,361,746
Deduct—CHARGED IN ENGLAND	£	50,622	10,384,158	10,434,780
NET OUTLAY IN INDIA	Rx.	—27,284	—45,750	—73,034

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1890-91.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
TOTAL	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	„	850	267,782	268,632
Land	„	492	205,944	206,436
Formation	„	70,198	3,183,700	3,253,898
Bridge-work	„	92,796	6,347,667	6,440,463
Fencing, &c.	„	11,380	288,465	299,845
Ballast and Permanent-way	„	23,425	7,039,432	7,062,857
Stations and Buildings	„	52,325	1,996,199	2,048,524
Plant	„	—19,879	777,763	757,884
Ferries	„	—4,150	101,982	97,832
Rolling stock	„	75,246	3,294,137	3,369,383
General Charges	„	5,173	1,719,235	1,724,408
Capital Advance and Store Advance Account	„	27,391	1,132,880	1,160,271
Loss by Exchange	„	...	942,811	942,811
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	335,247	32,496,665	32,831,912
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	483,665	483,665
(2) Stores made over to the new Undertaking	„			
(3) Other receipts on Capital Account	„	153	238,528	238,681
Total Deductions	„	153	722,193	722,346
CAPITAL OUTLAY	Rx.	335,094	31,774,472	32,109,566
Deduct—CHARGED IN ENGLAND	£	386,106	11,383,128	11,769,234
NET OUTLAY IN INDIA	Rx.	—51,012	20,391,344	20,340,332

NOTE.—The following lines comprise the North-Western System:—

	Rx.
Punjab Northern, Northern and Southern Sections to close of 1884-85	7,635,235
Sind-Peshin, Southern Section ditto	1,413,143
Sind-Peshin, Darwaza-Quetta to close of 1887-88	253,305
Sind-Sagar, Eastern Section ditto	214,942
Bolan temporary line ditto	268,651
Sind-Peshin Main Line to close of 1889-90	4,826,849
Sind-Sagar, Western Section to close of 1889-90	2,137,354
Bolan High Level Line ditto	137,869
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Scinde, Punjab and Delhi Railway:	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined Outlay of the North-Western System from 1885-86 to 1890-91	1,895,140
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	32,109,566

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1890-91.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	1,070,000	...	1,070,000
Purchase of the property of the Company 4,197,557 / *Less*—Capital deposited by the New Company 1,000,000	£	3,197,557	...	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	425,000	...	425,000
TOTAL	£	4,692,557	...	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	2,777	44,844	47,621
Land	„	5,505	30,135	35,640
Formation	„	97,383	186,888	284,271
Bridge-work	„	316,016	273,501	589,517
Fencing	„	5,591	6,769	12,360
Ballast and Permanent-way	„	263,836	250,334	514,170
Stations and Buildings	„	24,742	45,574	70,316
Plant	„	4,634	33,748	38,382
Rolling-stock	„	211,294	56,793	268,087
General Charges	„	77,514	143,312	220,826
Suspense Account	„	348,212	433,785	781,997
Loss by Exchange	„	...	24,236	24,236
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	6,050,061	1,529,919	7,579,980
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	...	...
(2) Other Capital Receipts	„	342,223	1,745	343,968
Total Deductions		342,223	1,745	343,968
CAPITAL OUTLAY	Rx.	5,707,838	*1,528,174	7,236,012
Deduct—CHARGED IN ENGLAND	£	5,010,807	353,343	5,364,150
NET OUTLAY IN INDIA	Rx.	697,031	1,174,831	1,871,862

* Villupuram Guntakal to close of 1888-89 . . . . . Rx. 897,124
„ „ Nellore Branch . . . . . „ 631,050
1,528,174

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS DURING, AND TO END OF, THE YEAR ENDED 31ST MARCH 1891.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1891.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imperial.															
Bengal.															
Orissa Project	27,915	4,766	709	—*214*	33,176	*16*	33,160	1,745,119	440.716	201,787	15,966	26,803	2,430,391	*8,603*	2,421,788
Midnapore Canal	330	113	—2	—*3,953*	—*3,512*	*77*	—*3.589*	535,330	192,518	90,252	...	9,480	827,580	*3,156*	824,424
Tidal Canal	9,942	3,598	1,748	...	15,288	...	15,288	141,430	48,403	7,758	...	2,279	199 870	*91*	199,779
Sone Project	13,270	1,985	641	1,471	17,367	*231*	17,136	1,841,783	512,995	212,857	17,136	5,224	2,589,995	*37,195*	2,552,800
	51,457	10,462	3,096	—*2,696*	62,319	*324*	61,995	4,263,662	1,194,632	512,654	33,102	43,786	6,047,836	*49,045*	5,998,791
Less—Ordinary Outlay on Midnapore and Hidgellee Tidal Canals	10,272	3,711	1,746	...	15,729	...	15,729	15,136	3,537	1,997	...	...	20,670	...	20,670
TOTAL	41,185	6,751	1,350	—*2,696*	46,590	*324*	46,266	4,248,526	1,191,095	510,657	33,102	43,786	6,027,166	*49,045*	5,978,121
N.-W. Provinces and Oudh.															
Ganges Canal	11,735	2,353	...	1,421	15,509	*36*	15,473	2,283,451	373,198	24,463	19,331	9	2,7[illegible]0,452	*15,391*	2,685,061
Lower Ganges Canal	22,615	3,079	341	—*3,009*	23,026	*4,111*	18,915	2,435,798	479.779	195,874	27,729	962	3,140,142	*40,291*	3,099 851
Agra Canal	3,673	844	...	—*1,124*	3,393	...	3,393	666,934	147,420	33,653	5,829	99	853,935	*4,788*	849,147
Eastern Jumna Canal	4,877	814	68	—*1,137*	4,622	...	4,622	261,519	50,582	2,769	3,684	...	318,554	*47*	318,507
TOTAL	42,900	7,090	409	—*3,849*	46,550	*4,147*	42,403	5,647,702	1,050,979	256,759	56,573	1,070	7,013,083	*60,517*	6,952,566
Punjab.															
Western Jumna Canal	5,449	1,255	83	—*921*	5,866	*22*	5,844	821,026	225,200	12,097	5,156	...	1,063,479	*1,023*	1,062,456
„ „ Sirsa Branch	49,351	10,433	1,144	1,991	62,919	*13*	62,906	57.925	16,550	2,326	5,385	...	82,186	*13*	82,173
Bari Doâb Canal	1,773	390	301	357	2,821	...	2,821	1,246,852	279,535	50.123	5,579	...	1,582,089	*1,606*	1,580,393
Sirhind Canal	22,092	5,118	—*10,194*	7,623	24,639	...	24,639	2,500,270	753,846	327,609	29,248	274	3,611,247	*17,611*	3,593,636
Lower Sohag and Para Canal	1,480	359	2	15	1,856	...	1,856	50,215	14,992	680	643	...	66,530	*8*	66,522
Chenab Canal	142,182	22,292	14,832	9,635	188,941	*160*	188,781	425,601	83,069	26,602	19,440	...	555,312	*497*	554,815
Sidhnai Canal	8,798	1,731	32	—*1,409*	9,152	*2*	9,150	67,807	20,059	2,223	493	...	90,582	*22*	90,560
Jhelam Canal	...	23	...	...	23	...	23	174	688	6	...	...	868	...	868
	231,125	41,601	6,200	17,291	296,217	*197*	296,020	5,169,870	1,394,539	421,666	65,944	274	7,052,293	*20,870*	7,031,423
Less—Outlay from Contributions by Native States on Sirhind Canal and from Ordinary funds on Lower Sohag and Para and Chenab Canals	44,559	15,913	5.581	1,255	67,308	*345*	(a) 66,963	951,277	331,269	120,178	6,584	...	1,409,308	*6,858*	1,402,450
TOTAL	186,566	25,688	619	16,036	228,909	—*148*	229,057	4,218,593	1,063,270	301,488	59,360	274	5,642,985	*14,012*	5,628,973
Carried forward	270,651	39,529	2,378	9,491	322,049	*4,323*	317,726	14,114,821	3.305,344	1,068,904	149,035	45,130	18,683,234	*123,574*	18,559,660

(a) Consists of the following expenditure:—

Contributional Outlay,	Sirhind Canal		Rx. 51,037
„	„	Sirsa Canal	„ 16,464
Ordinary	„	Lower Sohag and Para	„ —*235*
„	„	Chenab „	„ —*303*
		TOTAL Rx.	66,963

N.—Exp. not charged to Revenue.

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1891—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1891.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	270,651	39,529	2,378	9,491	322,049	*4,323*	317,726	14,114,821	3,305,344	1,068,904	149,035	45,130	18,683,234	*123,574*	18,559,660
Madras.															
Godávári Delta System	2,308	443	*—1,730*	*—43*	978	*2*	976	800,844	196,008	87,089	*—66*	498	1,084,373	*91*	1,084,282
Kistna Delta System	36,467	7,782	2,876	...	47,125	*27*	47,098	710,820	170,700	49,149	14	977	931,660	*786*	930,874
Pennér Anicut System	706	152	...	...	858	...	858	128,664	31,776	2,786	...	...	163,226	*1*	163,225
Cauvery Delta System	...	...	...	...	...	...	...	130,954	30,783	3,942	...	125	165,804	*198*	165,606
Srivaikuntham System	...	...	...	...	...	...	...	105,068	29,020	1,052	...	...	135,140	*37*	135,103
Sangam System	1,619	319	*—39*	...	1,899	...	1,899	238,563	47,162	12,250	...	17	297,992	*5*	297,987
Kurnool Canal	...	...	...	...	...	*37*	*—37*	1,778,214	...	...	...	408,091	2,186,305	*22,175*	2,164,130
Barúr Tank Project	973	204	...	...	1,177	...	1,177	31,168	7,168	688	...	...	39,024	*1*	39,023
Periyár Project	79,658	17,698	8,821	...	106,177	*160*	106,017	186,984	39,442	40,484	...	...	266,910	*300*	266,610
Total	121,731	26,598	9,928	*—43*	158,214	*226*	157,988	4,111,279	552,059	197,440	*—52*	409,708	5,270,434	*23,594*	5,246,840
Bombay.															
Desert Canal	...	...	...	...	...	...	...	98,290	21,987	1,428	...	...	121,705	*4*	121,701
Bégari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	*2*	162,561
Eastern Nara Works	6,366	1,470	102	...	7,938	...	7,938	407,567	101,146	4,370	...	...	513,083	*18*	513,065
Hathmati Canal	...	...	...	...	...	...	...	38,364	9,952	906	...	...	49,222	*129*	49,093
Pravara River Works—Lakh Canal	160	58	11	...	229	...	229	26,451	6,872	1,948	...	...	35,271	*20*	35,251
Kádvá River Works	314	114	31	...	459	...	459	53,560	13,835	1,657	...	...	69,052	*14*	69,038
Krishna Canal	164	33	...	...	197	...	197	65,621	13,797	168	...	...	79,586	...	79,586
Lower Panjhra River Works	29	14	...	...	43	...	43	35,807	7,221	323	...	...	43,351	*4*	43,347
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	*119*	122,812
Mutha Canals	4,176	537	...	...	4,713	...	4,713	505,065	92,390	11,745	...	...	609,200	*1,217*	607,983
Unherwah Canal	...	...	...	...	...	...	...	27,927	5,208	48	...	...	33,183	...	33,183
Total	11,209	2,226	144	...	13,579	...	13,579	1,498,467	316,649	24,031	...	...	1,839,147	*1,527*	1,837,620
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	403,591	68,353	12,450	9,448	493,842	4,549	489,293	19,724,567	4,174,052	1,290,375	149,072	454,843	25,792,909	148,695	25,644,214
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	*4,679*	*723*	*42*	...	*5,444*	...	*5,444*	...	...	...	...	...	...	...	*5,443,863*
GRAND TOTAL	398,912	67,630	12,408	9,448	488,398	4,549	483,849	...	...	...	...	...	...	...	20,200,351
Divisible under—															
India						Rx.	474,156							Rx.	16,708,956
England						£	7,306							£	3,025,432
Exchange						Rx.	2,387							Rx.	465,963

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1890-91.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . . . . . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHUND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN RAILWAY.			
Purchase of the property of the Company . . £ 4,197,557 *Less* Capital deposited by New Company . . „ 1,000,000	3,197,557	...	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	1,070,000	...	1,070,000
Amount of Debenture Stock, ditto ditto ditto	425,000	...	425,000
TOTAL . £	4,692,557	...	4,692,557
Grand Total . £	4,692,557	28,860,894	33,553,451

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA, GENERAL

PARTICULARS.	BUILDINGS AND ROADS.					RAJPUTANA.			No. of Items.
	Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Chief Engineer and Secretariat.									
Director-General and Assistant	8,800	...	...	...	...	...	...	...	1
Chief Engineer and Assistants	2,707	...	...	...	...	...	...	...	2
Upper Subordinates and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	3
Office Establishment	5,407	...	48	...	...	...	...	...	4
Travelling Allowances	594	...	...	...	...	...	...	...	5
Office Expenses	1,119	...	...	...	...	...	...	...	6
Local Allowances	10	...	...	...	...	...	...	...	7
TOTAL . Rx.	18,637	...	48	...	...	...	...	...	8
Superintending Engineers.									
Superintending Engineers and Assistants	13,733	...	...	...	...	2,212	...	2,212	9
Upper and Lower Subordinates	30	...	...	...	...	...	...	...	10
Office and Petty Establishment	5,704	...	134	...	...	1,788	...	1,788	11
Travelling Allowances	1,535	...	...	...	...	367	...	367	12
Office Expenses	2,032	...	...	...	...	...	...	...	13
Local Allowances	144	...	...	...	...	...	...	...	14
TOTAL . Rx.	23,178	...	134	...	...	4,367	...	4,367	15
TOTAL DIRECTION . Rx.	41,815	...	182	...	...	4,367	...	4,367	16
CONSTRUCTION.									
Engineer Establishment, consisting of Executive and Assistant Engineers	75,768	2,966	1,140	...	...	1,612	...	1,612	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	35,769	1,030	523	...	1,320	1,285	...	1,285	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	9,690	1,002	290	...	...	698	...	698	19
Petty Establishment	7,217	785	73	...	...	99	...	99	20
Office ditto	23,866	949	508	...	...	1,148	...	1,148	21
Medical ditto	...	...	...	...	...	...	...	...	22
Local Allowances	5,256	...	...	...	...	...	...	...	23
Travelling Allowances	14,863	1,081	544	...	...	666	...	666	24
Office Expenses	8,444	204	...	...	...	...	...	...	25
Special Allowances	414	...	...	...	...	...	...	...	26
Accountants	7,135	468	182	...	...	216	...	216	27
TOTAL CONSTRUCTION . Rx.	188,422	8,485	3,260	...	1,320	5,724	...	5,724	28
ACCOUNTS.									
Examiners, and Deputy and Assistant Examiners	3,070	...	...	...	...	1,450	...	1,450	29
Accountants	3,676	...	350	...	...	695	...	695	30
Clerks and Office Servants	3,413	...	...	...	...	806	...	806	31
Travelling Allowances	413	...	...	...	...	70	...	70	32
Office Expenses	517	...	...	...	...	...	...	...	33
Local Allowances	...	...	...	...	...	...	...	...	34
TOTAL ACCOUNTS . Rx.	11,089	...	350	...	...	3,021	...	3,021	35
COLLECTION OF REVENUE	...	...	...	...	...	...	76	76	36
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	...	...	...	...	...	...	...	37
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	...	38
BARRACK DEPARTMENT	17,558	...	...	...	...	296	...	296	39
TOTAL AMOUNT AUDITED . Rx.	258,884	8,485	3,792	...	1,320	13,408	76	13,484	40
Add—Charges of other Departments and of previous year disbursed during the year	24,849	3,697	...	330	...	698	1,394	2,092	41
TOTAL . Rx.	283,733	12,182	3,792	330	1,320	14,106	1,470	15,576	42
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	*34,629*	*2,389*	*22*	...	...	*5,896*	...	*5,896*	43
GRAND TOTAL . Rx.	249,104	9,793	3,770	330	1,320	8,210	1,470	9,680	44

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1891.

Railways.)

No. of Items.	AND POLITICAL. BALUCHISTAN. Buildings and Roads.	Irrigation.	Total.	TOTAL. Buildings and Roads.	Irrigation.	Total.	CENTRAL PROVINCES. Buildings and Roads.	BURMA. LOWER. Buildings and Roads.	Irrigation.	Total.	UPPER. Buildings and Roads.	Irrigation.	Total.	ASSAM. Buildings and Roads.	CARRIED FORWARD. Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	8,800	...	8,800	...	...	...	...	...	...	...	...	8,800	...	8,800
2	...	...	...	2,707	...	2,707	...	4,943	...	4,943	1,935	...	1,935	3,605	13,190	...	13,190
3	...	...	...	...	...	...	...	4	...	4	3	...	3	...	7	...	7
4	...	...	...	5,455	...	5,455	...	3,905	...	3,905	1,428	...	1,428	1,498	12,286	...	12,286
5	...	...	...	594	...	594	...	189	...	189	202	...	202	190	1,175	...	1,175
6	...	...	...	1,119	...	1,119	...	545	...	545	266	...	266	332	2,262	...	2,262
7	...	...	...	10	...	10	...	214	...	214	241	...	241	374	839	...	839
8	...	...	...	18,685	...	18,685	...	9,800	...	9,800	4,075		4,075	5,999	38,559	...	38,559
9	2,307	...	2,307	18,252	...	18,252	2,782	7,919	...	7,919	501	...	501	...	29,454	...	29,454
10	...	...	...	30	...	30	...	...	...	...	114	...	114	...	144	...	144
11	1,217	...	1,217	8,843	...	8,843	2,708	2,788	...	2,788	67	...	67	...	14,406	...	14,406
12	284	...	284	2,186	...	2,186	241	864	...	864	164	...	164	...	3,455	...	3,455
13	...	...	...	2,032	...	2,032	390	637	...	637	12	...	12	...	3,071	...	3,071
14	8	...	8	152	...	152	...	570	...	570	89	...	89	...	811	...	811
15	3,816	...	3,816	31,495	...	31,495	6,121	12,778	...	12,778	947	...	947	...	51,341	...	51,341
16	3,816	...	3,816	50,180	...	50,180	6,121	22,578	...	22,578	5,022	...	5,022	5,999	89,900	...	89,900
17	5,827	1,330	7,157	87,313	1,330	88,643	11,805	15,427	...	15,427	20,873	...	20,873	9,355	144,773	1,330	146,103
18	1,369	...	1,369	41,296	...	41,296	4,929	10,379	...	10,379	11,347	...	11,347	7,012	74,963	...	74,963
19	706	...	706	12,386	...	12,386	2,816	3,411	...	3,411	3,286	...	3,286	1,986	23,885	...	23,885
20	1,849	...	1,849	10,023	...	10,023	237	148	...	148	346	...	346	1,084	11,838	...	11,838
21	2,776	...	2,776	29,247	...	29,247	3,022	5,271	...	5,271	6,166	...	6,166	4,200	47,906	...	47,906
22	...	...	...	...	...	...	112	14	...	14	180	...	180	...	306	...	306
23	1,223	128	1,351	6,479	128	6,607	...	5,310	...	5,310	7,106	...	7,106	3,311	22,206	128	22,334
24	2,650	100	2,750	19,804	100	19,904	4,004	6,892	...	6,892	9,912	...	9,912	4,649	45,261	100	45,361
25	...	...	...	8,648	...	8,648	661	1,064	...	1,064	2,022	...	2,022	1,159	13,554	...	13,554
26	...	...	...	414	...	414	...	...	...	...	...	...	...	...	414	...	414
27	378	...	378	8,379	...	8,379	1,280	2,038	...	2,038	2,077	...	2,077	1,330	15,104	...	15,104
28	16,778	1,558	18,336	223,989	1,558	225,547	28,866	49,954	...	49,954	63,315	...	63,315	34,086	400,210	1,558	401,768
29	...	...	...	4,520	...	4,520	543	2,958	...	2,958	...	...	...	1,836	9,857	...	9,857
30	...	...	...	4,721	..	4,721	126	2,229	...	2,229	...	...	...	868	7,944	...	7,944
31	...	...	...	4,219	...	4,219	1,319	2,634	...	2,634	...	...	...	744	8,916	...	8,916
32	...	...	...	483	...	483	53	366	...	366	...	...	...	146	1,048	...	1,048
33	...	...	...	517	...	517	104	334	...	334	...	...	...	102	1,057	...	1,057
34	...	...	...	...	...	...	...	671	...	671	...	...	...	452	1,123	...	1,123
35	...	...	...	14,460	...	14,460	2,145	9,192	...	9,192	...	...	...	4,148	29,945	...	29,945
36	...	320	320	...	396	396	...	...	...	...	...	...	...	...	...	396	396
37	...	...	...	...	...	...	...	...	9,556	9,556	...	...	...	...	...	9,556	9,556
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	17,854	...	17,854	...	...	...	...	...	...	...	...	17,854	...	17,854
40	20,594	1,878	22,472	306,483	1,954	308,437	37,132	81,724	9,556	91,280	68,337	...	68,337	44,233	537,909	11,510	549,419
41	1,697	18	1,715	31,271	1,412	32,683	20	649	...	649	16,917	4,453	21,370	182	49,039	5,865	54,904
42	22,291	1,896	24,187	337,754	3,366	341,120	37,152	82,373	9,556	91,929	85,254	4,453	89,707	44,415	586,948	17,375	604,323
43	*11,610*	...	*11,610*	*54,546*	...	*54,546*	*895*	*25,025*	...	*25,025*	*5,959*	...	*5,959*	*584*	*87,009*	...	*87,009*
44	10,681	1,896	12,577	283,208	3,366	286,574	36,257	57,348	9,556	66,904	79,295	4,453	83,748	43,831	499,939	17,375	517,314

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	BROUGHT FORWARD.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.			No. of Items.
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.										
Chief Engineer and Secretariat.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Share of Secretariat Establishment	...	...	...	...	...	...	...	...	...	1
Director General and Assistant	8,800	...	8,800	...	...	...	...	...	...	2
Chief Engineer and Assistants	13,190	...	13,190	10,680	...	10,680	5,272	6,025	11,297	3
Upper and Lower Subordinates and Petty Establishment	7	...	7	..	...	...	...	...	...	4
Office Establishment	12,286	...	12,286	10,649	...	10,649	3,463	3,407	6,870	5
Travelling allowances	1,175	...	1,175	419	...	419	978	534	1,512	6
Office expenses	2,262	...	2,262	1,886	...	1,886	1,266	1,212	2,478	7
Presidency and local allowances	839	...	839	823	...	823	...	...	...	8
Presidency house-rent	...		...	253	...	253	...	...	...	9
TOTAL . Rx.	38,559	...	38,559	24,710	...	24,710	10,979	11,178	22,157	10
Superintending Engineers.										
Superintending Engineers and Assistants	29,454	...	29,454	3,518	6,290	9,808	5,350	5,716	11,066	11
Upper and Lower Subordinates	144	...	144	...	...	...	...	...	...	12
Office and Petty Establishments	14,406	...	14,406	2,257	3,073	5,330	1,939	2,410	4,349	13
Travelling allowances	3,455	...	3,455	403	407	810	755	625	1,380	14
Office expenses	3,071	...	3,071	...	348	348	363	590	953	15
Local allowances	811	...	811	29	1	30	...	...	...	16
Presidency house-rent	...	...	...	157	76	233	...	...	...	17
TOTAL . Rx.	51,341	...	51,341	6,364	10,195	16,559	8,407	9,341	17,748	18
TOTAL DIRECTION . Rx.	89,900	...	89,900	31,074	10,195	41,269	19,386	20,519	39,905	19
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	144,773	1,330	146,103	13,914	23,559	37,473	27,090	33,576	60,666	20
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	74,963	...	74,963	10,283	12,477	22,760	12,515	6,358	18,873	21
Lower Subordinates	23,885	...	23,885	2,031	7,208	9,239	4,466	7,372	11,838	22
Petty Establishment	11,838	...	11,838	1,127	3,323	4,450	1,490	6,728	8,218	23
Office ditto	47,906	...	47,906	6,242	9,510	15,752	11,200	8,079	19,279	24
Medical ditto	306	...	306	474	876	1,350	...	821	821	25
Presidency and local allowances	22,206	128	22,334	783	375	1,158	...	...	...	26
Travelling allowances	45,261	100	45,361	6,564	9,759	16,323	13,825	11,527	25,352	27
Presidency house-rent	...	...	...	274	162	436	...	...	...	28
Office expenses	13,554	...	13,554	...	2,100	2,100	2,174	3,293	5,467	29
Special charges and allowances	414	...	414	...	...	...	...	...	...	30
Boat-bridges and Ferries	...	...	...	...	...	...	...	...	...	31
Contribution to canal establishment in Ferozepore District	...	...	...	...	...	...	...	...	...	32
Accountants	15,104	...	15,104	1,441	2,045	3,486	...	3,087	3,087	33
TOTAL CONSTRUCTION . Rx.	400,210	1,558	401,768	43,133	71,394	114,527	72,760	80,841	153,601	34
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	9,857	...	9,857	2,748	...	2,748	2,418	1,746	4,164	35
Accountants	7,944	...	7,944	3,672	...	3,672	1,998	1,066	3,064	36
Clerks and office servants	8,916	...	8,916	3,635	...	3,635	3,748	1,396	5,144	37
Travelling allowances	1,048	...	1,048	485	...	485	224	132	356	38
Office expenses	1,057	...	1,057	...	...	...	255	131	386	39
Local allowances	1,123	...	1,123	451	...	451	...	...	...	40
Presidency house-rent	...	...	...	431	...	431	...	...	...	41
TOTAL ACCOUNTS . Rx.	29,945	...	29,945	11,422	...	11,422	8,643	4,471	13,114	42
INSPECTORS OF LOCAL WORKS	...	...	...	9,763	...	9,763	...	...	...	43
COLLECTION OF REVENUE	...	396	396	...	22,093	22,093	...	37,485	37,485	44
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	9,556	9,556	...	10,909	10,909	...	2,477	2,477	45
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	589	589	...	...	...	46
BARRACK DEPARTMENT	17,854	...	17,854	...	...	...	...	...	...	47
THOMASON COLLEGE AND ROORKEE WORK-SHOPS	...	...	...	...	...	...	19,120	...	19,120	48
TRAFFIC	...	...	...	...	...	...	...	...	...	49
TOTAL AMOUNT AUDITED . Rx.	537,909	11,510	549,419	95,392	115,180	210,572	119,909	145,793	265,702	50
Add—Charges of other departments and of previous year disbursed during the year	49,039	5,865	54,904	16,503	13,673	30,176	137	...	137	51
TOTAL . Rx.	586,948	17,375	604,323	111,895	128,853	240,748	120,046	145,793	265,839	52
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	*87,009*	...	*87,009*	*25,492*	*18,167*	*43,659*	...	(a) *72*	*72*	53
GRAND TOTAL . Rx.	499,939	17,375	517,314	86,403	110,686	197,089	120,046	145,721	265,767	54

(a) Contribution.

Public Works Department, during the Year ended 31st March 1891 —*continued.*

Railways.)

No. of Items.	Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	4,284	3,758	8,042	4,284	3,758	8,042
2	...	...	...	...	...	...	...	...	...	8,800	...	8,800
3	6,280	3,766	10,046	8,822	...	8,822	...	...	...	44,244	9,791	54,035
4	...	...	...	...	...	...	180	826	1,006	187	826	1,013
5	5,960	4,390	10,350	6,511	...	6,511	3,397	1,903	5,300	42,266	9,700	51,966
6	772	420	1,192	453	...	453	91	697	788	3 888	1,651	5,539
7	...	...	...	1,365	...	1,365	...	621	621	6,779	1,833	8,612
8	...	...	...	...	...	...	238	...	238	1,900	...	1,900
9	...	...	...	...	...	...	93	...	93	346	...	346
10	13,012	8,576	21,588	17,151	...	17,151	8,283	7,805	16,088	112,694	27,559	140,253
11	6,559	7,965	14,524	12,955	...	12,955	5,328	...	5,328	63,164	19,971	83,135
12	...	239	239	...	...	...	937	...	937	1,081	239	1,320
13	3,446	3,892	7,338	5,688	...	5,688	1,385	...	1,385	29,121	9,375	38,496
14	821	624	1,445	1,166	...	1,166	725	...	725	7,325	1,656	8,981
15	...	...	...	468	...	468	...	...	...	3,902	938	4,840
16	...	...	...	...	...	...	120	...	120	960	1	961
17	...	...	...	...	...	...	103	...	103	260	76	336
18	10,826	12,720	23,546	20,277	...	20,277	8,598	...	8,598	105,813	32,256	138,069
19	23,838	21,296	45,134	37,428	...	37,428	16,881	7,805	24,686	218,507	59,815	278,322
20	25,145	42,255	67,400	45,749	2,690	48,439	26,202	19,086	45,288	282,873	122,496	405,369
21	8,683	11,544	20,227	40,965	556	41,521	20,622	10,859	31,481	168,031	41,794	209,825
22	6,882	9,603	16,485	2,069	136	2,205	4,558	4,069	8,627	43,891	28,388	72,279
23	2,060	7,205	9,265	20,118	2,331	41,667	1,636	1,737	3,373	38,269	61,812	204,197
24	9,372	15,519	24,891	19,218			10,178	7,380	17,558	104,116		
25	17	1,729	1,746	...	...	...	54	132	186	851	3,558	4,409
26	...	...	...	...	...	...	1,213	...	1,213	24,202	503	24,705
27	8,150	11,783	19,933	19,097	622	19,719	11,339	9,800	21,139	104,236	43,591	147,827
28	...	...	...	...	...	...	460	...	460	734	162	896
29	...	...	...	4,151	183	4,334	...	...	...	19,879	5,576	25,455
30	117	...	117	...	...	...	...	94	94	531	94	625
31	...	...	...	...	...	...	...	...	...	...	...	...
32	220	...	220	...	...	...	...	...	...	220	...	220
33	1,635	2,519	4,154	3,875	...	3,875	2,600	2,081	4,681	24,655	9,732	34,387
34	62,281	102,157	164,438	155,242	6,518	1,61,760	78,862	55,238	134,100	812,488	317,706	1,130,194
35	3,264	...	3,264	3,264	...	3,264	3,004	...	3,004	24,555	1,746	26,301
36	3,005	...	3,005	5,192	...	5,192	2,999	...	2,999	24,810	1,066	25,876
37	2,566	...	2,566	2,950	...	2,950	3,947	...	3,947	25,762	1,396	27,158
38	178	...	178	90	...	90	1,560	...	1,560	3,585	132	3,717
39	...	...	...	232	...	232	...	...	...	1,544	131	1,675
40	...	...	...	...	...	...	489	...	489	2,063	...	2,063
41	...	...	...	...	...	...	280	...	280	711	...	711
42	9,013	...	9,013	11,728	...	11,728	12,279	...	12,279	83,030	4,471	87,501
43	...	...	...	...	...	...	...	...	...	9,763	...	9,763
44	...	38,004	38,004	...	...	...	807	2,427	3,234	807	100,405	101,212
45	...	105	105	...	151,741	151,741	...	299	299	...	175,087	175,087
46	...	420	420	...	...	...	...	438	438	...	1,447	1,447
47	...	...	...	...	...	...	...	...	...	17,854	...	17,854
48	...	...	...	...	...	...	...	...	...	19,120	...	19,120
49	...	...	...	...	...	...	154	...	154	154	...	154
50	95,132	161,982	257,114	204,398	158,259	362,657	108,983	66,207	175,190	1,161,723	658,931	1,820,654
51	183	8,998	9,181	2,075	...	2,075	18,934	12,199	31,133	86,871	40,735	127,606
52	95,315	170,980	266,295	206,473	158,259	364,732	127,917	78,406	206,323	1,248,594	699,666	1,948,260
53	*11,721*	*23,275*	*34,996*	*157,419*	...	*157,419*	*16,118*	*16,315*	*32,433*	*297,759*	*57,829*	*355,588*
54	83,594	147,705	231,299	49,054	158,259	207,313	111,799	62,091	173,890	950,835	641,837	1,592,672

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES* for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. *See* also page 208.	INDIA— Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
WORKS AND REPAIRS.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . Original Works	...	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . Repairs . .	109	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works		...	...	...	...	...	1,633	3
Minor Works and Navigation, Capital. Repairs .		...	...	...	...	...	...	4
Ditto Revenue . Original Works	137	...	...	...	...	...	326	5
Ditto Revenue . Repairs . .		...	...	...	...	...	3,629	6
Minor Works and Navigation and Agricultural. Original Works	137	...	...	...	...	...	30	7
Minor Works and Navigation and Agricultural. Repairs . .	to 139	...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial . . . . Original Works	151	460,928	2,250	3,434	893	—176	6,732	9
Imperial . . . . Repairs . .		249,452	9,112	6,272	813	1,490	10,345	10
Provincial . . . . Original Works	153	...	...	...	...	...	...	11
Provincial . . . . Repairs . .		...	...	...	...	...	...	12
Incorporated Local . . Original Works	Do.	...	...	1,148	...	...	69	13
Incorporated Local . . Repairs . .		...	...	812	...	...	1,078	14
Special Defence Works	188 & 189	442,160	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	126 & 127	...	...	...	...	...	...	16
Major Works—Working Expenses. Repairs . .		...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Original Works	205 to 206	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. Repairs .		...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . Rx.		1,152,540	11,362	11,666	1,706	1,314	23,842	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	109	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	137	...	...	...	...	...	405	22
Minor Works and Navigation, Revenue Establishment								
Minor Works and Navigation and Agricultural Establishment	137 to 139	...	...	...	...	...	1,058	23
		...	...	...	...	...	7	24
BUILDINGS AND ROADS.								
Imperial Establishment	151	196,245	9,793	3,285	330	1,320	8,095	25
Provincial Ditto	153	...	...	...	...	...	...	26
Incorporated Local Ditto	Do.	...	...	485	...	...	115	27
Special Defence Works Ditto . . .	188 & 189	52,859	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	126 & 127	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, Ditto	205 to 207	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . . Rx.		249,104	9,793	3,770	330	1,320	9,680	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .		...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.		249,104	9,793	3,770	330	1,320	9,680	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .		21·61	86·19	32·32	19·34	100·45	40·60	34

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1891.

Railways).

GENERAL.				BURMA.								
No. of Items.	Baluchistan Agency.	TOTAL.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	946	2,838	36,892	18,307	58,983
2	...	...	...	...	...	...	...	...	...	...	...	...
3	1,534	3,167	...	...	...	...	12,159	1,386	786	21,896	32,438	71,832
4	...	...	...	...	...	...	...	...	...	...	...	
5	...	326	...	...	...	...	3,668	1,945	5,125	5,421	27	16,512
6	1,114	4,743	...	...	...	...	21,864	6,001	25,349	26,286	37,768	122,011
7	...	30	...	10,253	28,856	...	11,123	5,502	1,700	73,848	35,339	166,651
8	...	...	...	13,418	10,857	...	49,775	969	2,409	148,056	54,734	280,218
9	13,654	487,715	2,234	299,791	17,515	11,495	63,069	6,524	45,672	4,755	18,507	957,277
10	14,743	292,227	542	44,438	16,234	6,668	13,906	7,873	21,067	6,518	16,390	425,863
11	...	...	93,791	...	92,856	44,666	175,584	95,395	114,361	164,061	180,231	960,945
12	...	...	41,440	...	59,600	33,272	105,600	126,603	109,017	36,654	127,866	640,052
13	...	1,217	20,902	5,795	14,543	21,395	...	91,319	28,506	2,482	35,465	221,624
14	...	1,890	2,782	659	6,472	21,443	...	79,099	59,400	3,453	50,108	225,306
15	...	442,160	...	...	16,494	...	...	...	...	...	...	458,654
16	...	...	...	...	...	...	326	26,280	16,930	16,247	2,143	61,926
17	...	...	...	...	...	...	62,752	96,820	91,938	53,854	22,044	327,408
18	...	...	...	...	...	...	41,185	42,900	186,566	121,731	6,530	398,912
19	...	...	...	...	...	...	...	...	...	...	...	...
20	31,045	1,233,475	161,691	374,354	263,427	138,939	561,011	589,562	711,664	722,154	637,897	5,394,174
21	...	...	...	...	...	...	...	195	652	8,204	6,167	15,218
22	896	1,301	...	...	...	...	4,377	318	223	4,938	6,358	17,515
23	1,000	2,058	...	...	...	...	13,460	8,318	22,917	8,313	8,530	63,596
24	...	7	...	4,453	9,556	...	22,919	1,393	4,840	64,282	28,513	135,963
25	10,681	229,749	544	77,982	6,766	4,049	14,215	3,310	14,976	2,583	7,558	361,732
26	...	...	35,711	...	43,458	35,558	72,188	77,316	57,048	43,623	93,199	458,101
27	...	600	2	1,313	4,833	4,224	...	39,420	11,570	2,848	11,042	75,852
28	...	52,859	...	...	2,291	...	...	...	...	...	...	55,150
29	...	...	...	...	...	...	63,179	128,407	93,385	45,924	11,020	341,915
30	...	...	...	...	...	...	6,751	7,090	25,688	26,598	1,503	67,630
31	12,577	286,574	36,257	83,748	66,904	43,831	197,089	265,767	231,299	207,313	173,890	1,592,672
32	...	...	...	...	...	...	...	*19,120*	...	...	...	*19,120*
33	12,577	286,574	36,257	83,748	66,904	43,831	197,089	246,647	231,299	207,313	173,890	1,573,552
34	40·51	23·23	22·42	22·37	25·40	31·55	35·13	41·83	32·50	28·71	27·26	29·17

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st

(Excluding

PARTICULARS.	INDIA—GENERAL.										CENTRAL PROVINCES.	BURMA.						No. of Items.
	Director General, Military Works.	Central India.	Coorg.	Hyderabad.	RAJPUTANA.			BILUCHISTAN AGENCY.			Buildings and Roads.	LOWER.			UPPER.			
					Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL		Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
NEW SUPPLIES.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Surveying and mathematical instruments	888	20	8	...	...	...	...	373	...	373	116	3	...	3	1,177	...	1,177	1
Machinery, including navigation plant	152	30	17	...	...	...	...	...	...	...	3	342	...	342	235	...	235	2
Tools	2,501	6	227	...	450	...	450	595	...	595	244	1,571	...	1,571	1,747	...	1,747	3
Plant	...	...	...	...	...	...	...	317	...	317	3,476	1,393	...	1,393	1,465	...	1,465	4
Office furniture	939	42	...	...	...	...	...	215	...	215	76	65	...	65	1,242	...	1,242	5
Camp equipage	90	...	24	...	...	...	...	136	...	136	...	...	...	...	57	...	57	6
Live-stock	...	1	...	...	...	...	...	—1	...	—1	...	...	...	...	236	...	236	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	...	160	160	...	...	...	...	...	2,075	2,075	...	318	318	9
TOTAL NEW SUPPLIES Rx.	4,570	99	276	...	450	160	610	1,635	...	1,635	3,915	3,374	2,075	5,449	6,159	318	6,477	10
Repairs and carriage	3,629	401	84	...	75	43	118	574	23	597	298	508	...	508	358	...	358	11
TOTAL	8,199	500	360	...	525	203	728	2,209	23	2,232	4,213	3,882	2,075	5,957	6,517	318	6,835	12
Add—Charges by other Departments	1,918	...	...	21	67	...	67	56	...	56	...	58	...	58	...	...	...	13
Deduct—Ditto	1,290	150	1	...	50	...	50	797	...	797	154	59	...	59	337	...	337	14
GRAND TOTAL Rx.	8,827	350	359	21	542	203	745	1,468	23	1,491	4,059	3,881	2,075	5,956	6,180	318	6,498	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE, RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial, and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	25	25	...	...	...	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	177	177	...	23	23	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	1	1	...	...	...	...	...	2,075	2,075	...	318	318	19
BUILDINGS AND ROADS—																		
Imperial	6,363	350	330	21	525	...	525	1,468	...	1,468	36	242	...	242	6,086	...	6,086	20
Provincial	...	...	...	...	...	...	...	...	...	...	4,023	3,109	...	3,109	...	...	...	21
Incorporated Local	...	...	29	...	17	...	17	...	...	...	...	315	...	315	94	...	94	22
Special Defence Works	2,464	...	...	...	...	...	...	...	...	...	...	215	...	215	...	...	...	23
IRRIGATION— (*Imperial, Provincial, and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL, AS ABOVE Rx.	8,827	350	359	21	542	203	745	1,468	23	1,491	4,059	3,881	2,075	5,956	6,180	318	6,498	26

* Excluding Outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1891.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	32	256	...	256	1,215	450	1,665	318	...	318	1,062	...	1,062	518	...	518	5,986	450	6,436
2	28	636	2,034	2,670	1,001	...	1,001	1,868	114	1,982	1,104	1,305	2,409	1,432	...	1,432	6,848	3,453	10,301
3	933	2,199	...	2,199	1,053	...	1,053	2,252	...	2,252	878	...	878	3,096	...	3,096	17,752	...	17,752
4	...	79	...	79	24	...	24	...	*—9,702*	*—9,702*	175	...	175	417	...	417	7,346	*—9,702*	*—2,356*
5	33	94	...	94	643	...	643	289	...	289	...	...	...	48	...	48	3,686	...	3,686
6	15	...	...	...	156	...	156	2	...	2	55	...	55	82	...	82	617	...	617
7	...	...	...	...	...	...	...	14	...	14	...	...	...	...	...	...	250	...	250
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	1,198	1,198	...	1,904	1,904	...	16,149	16,149	...	10,080	10,080	...	1,547	1,547	...	33,431	33,431
10	1,041	3,264	3,232	6,496	4,092	2,354	6,446	4,743	6,561	11,304	3,274	11,385	14,659	5,593	1,547	7,140	42,485	27,632	70,117
11	205	2,321	11,337	13,658	497	1,201	1,698	585	2,359	2,944	1,640	10,635	12,275	1,620	627	2,247	12,795	26,225	39,020
12	1,246	5,585	14,569	20,154	4,589	3,555	8,144	5,328	8,920	14,248	4,914	22,020	26,934	7,213	2,174	9,387	55,280	53,857	109,137
13	...	207	...	207	...	...	...	183	...	183	...	...	...	448	...	448	2,958	...	2,958
14	38	158	...	158	*—2*	...	*—2*	1,038	5,799	6,837	2,516	...	2,516	212	337	549	6,798	6,136	12,934
15	1,208	5,634	14,569	20,203	4,591	3,555	8,146	4,473	3,121	7,594	2,398	22,020	24,418	7,449	1,837	9,286	51,440	47,721	99,161
16	...	...	...	...	...	*—2*	*—2*	...	*—5*	*—5*	...	404	404	...	120	120	...	517	517
17	...	...	1,679	1,679	...	...	...	...	...	...	...	*—267*	*—267*	...	92	92	...	1,529	1,529
18	...	...	3,087	3,087	...	124	124	...	452	452	...	218	218	...	222	222	...	4,303	4,303
19	...	...	464	464	...	...	...	...	92	92	...	2,652	2,652	...	877	877	...	6,479	6,479
20	264	871	...	871	216	...	216	*—163*	...	*—163*	168	...	168	482	...	482	17,259	...	17,259
21	600	4,763	...	4,763	2,875	...	2,875	4,006	...	4,006	1,534	...	1,534	5,702	...	5,702	26,612	...	26,612
22	344	...	...	...	1,500	...	1,500	630	...	630	696	...	696	1,265	...	1,265	4,890	...	4,890
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,679	...	2,679
24	...	...	7,989	7,989	...	3,024	3,024	...	1,963	1,963	...	9,085	9,085	...	424	424	...	22,485	22,485
25	...	...	1,350	1,350	...	409	409	...	619	619	...	9,928	9,928	...	102	102	...	12,408	12,408
26	1,208	5,634	14,569	20,203	4,591	3,555	8,146	4,473	3,121	7,594	2,398	22,020	24,418	7,449	1,837	9,286	51,440	47,721	99,161

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 118,879,242. Disbursements *Rx.* 114,602,431.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	218	6,895,075	694,568	+6,200,507(*a*)
P. Unfunded Debt.	76	Special Loans	220	...	809	+ 595,430
,,	77	Treasury Notes	220	1,500	2,800	
,,	78	Deposits of Service Funds . .	220	129,593	85,674	
,,	79	Savings Bank Deposits . . .	222	3,482,396	2,928,776	
Q. Deposits and Advances.	68	Provincial Balances	194	169,981	368,608	+ 1,051,693
,,	89	Appropiation for reduction of Debt .	250	520,029	...	
,,	80	Excluded Local Funds . . .	222	701,017	731,118	
,,	81	Political and Railway Funds . .	223	241,584	231,040	
,,	82	Departmental and Judicial Deposits .	223	15,004,381	15,009,541	
,,	For these Accounts *vide* Appendix A.	Advances		16,310,339	16,319,450	
,,		Suspense Account		166,073	166,862	
,,		Exchange on Remittance Accounts .		168,615	...	
,,		Miscellaneous		655,673	59,380	
R. Loans to Native States, and Presidency Corporation.	83	Advances, Repayments, and Balances	228	87,933	544,301	— *456,368*
R. R. Provincial Advances and Loan Account.	83A	Ditto ditto .	230	235,331	511,023	— *275,692*
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments . . .	238	1,433,802	4,088,018	— *2,654,216*
T. Remittances .		Inland Money Orders . . .		16,484,723	16,485,629	— *122,278*
,,	For these Accounts *vide* Appendix A.	Other Local Remittances . . .		...	33,310	
,,		Other Departmental Accounts . .		260,656	258,084	
,,		Remittances between Civil Treasuries and Departments		18,747,860	18,813,574	
	85	Remittance Account between England and India	240	1,061,953	1,086,873	
U. Secretary of State's Bills.	86	Bills drawn and discharged . .	242	15,969,034	14,471,699	
V. Cash Balance .	87	Distribution Statement . . .	243	20,151,694	21,711,294	
		TOTAL .		118,879,242	114,602,431	

(*a*) Net figure carried to account No. 1 is 6,293,714. The difference of 93,207 represents amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (*j*) on page 219.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1891, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

		Amount, 1st April 1890.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1891.
	IN INDIA.							
	IMPERIAL LOANS BEARING INTEREST.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
	4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
	4½ „ Transfer Loan of 1878	1,181,980	...	...	1,181,980	...	390,650	791,330
	Transfer Loan of 1879, 4½ per Cent. portion	19,298,333	...	101,490	19,399,823	6	7,682,970	11,716,847
	„ 7*s.* sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
	4 per Cent. Loan of 1832-33	(*a*)755,093	...	...	755,093	66	24,105	730,922
	4 „ „ 1835-36	1,939,820	...	...	1,939,820	...	101,030	1,838,790
	4 „ „ 1842-43	24,378,680	...	1,709,730	26,088,410	150	215,890	25,872,370
	4 „ „ 1854-55	(*a*)6,144,670	(*b*)60	8,207,990	14,352,720	450	775,230	13,577,040
	4 „ Transfer Loan, 1st May 1865	35,480,306	(*c*)15	702,705	36,183,026	5	1,109,540	35,073,481
	Reduced 4 per Cent. Loan of 1879	7,283,410	...	...	7,283,410	...	416,400	6,867,010
	4 per Cent. Promissory Notes for Mysore Family	52,576	...	...	52,576	...	...	52,576
	4 „ Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
	4 „ East Indian Railway Commuted Stock	8,350	...	...	8,350	...	2,550	5,800
	4 „ Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
	3½ „ Loan of 1853-54	52,180	...	...	52,180	...	...	52,180
	TOTAL IMPERIAL DEBT in INDIA bearing Interest Rx.	102,597,698	75	10,721,915	113,319,688	677	10,718,365	102,600,646
	LOANS NOT BEARING INTEREST.							
	5½ per Cent. Loan of 1859-60	3,330	...	...	3,330	200	...	3,130
	5 „ „ 1856-57	(*a*)5,380	...	...	6,380	470	...	5,910
	5 „ „ 1825-26	4,939	...	...	4,939	...	...	4,939
	5 „ „ 1841-42	2,240	...	...	2,240	...	...	2,240
	5 „ „ 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
	Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
	Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
	4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
	4 „ „ 1828-29	672	...	...	672	...	...	672
	4 „ Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
	4½ „ „ of 1870	28,560	...	...	28,560	3,870	1,580	23,110
	4½ „ Nagpore-Raipore Railway Debenture Loan	(*d*) 4,275	...	...	4,275	...	500	3,775
	4 „ Ghazipur-Dildarnagar Railway „	(*d*) 12,040	...	...	12,040	9,710	...	2,330
	TOTAL IMPERIAL DEBT in INDIA not bearing Interest Rx.	72,350	...	...	72,350	14,250	2,080	56,020
	PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
	4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,780	...	...	1,780	...	60	1,720
	4 „ Cawnpore-Farukhabad „ „	2,100	...	...	2,100	...	210	1,890
	4 „ Cawnpore and Achneyra „ „	8,400	...	270	8,670	...	2,200	6,470
	4 „ Cawnpore and Achneyra Section of the Rajputana-Malwa Railway	73,750	...	2,200	75,950	...	...	75,950
	TOTAL PROVINCIAL DEBT in INDIA Rx.	86,030	...	2,470	88,500	...	2,470	86,030

		Rx.	£	
Debt not bearing Interest:	In India	72,350	102,689,515	1st April 1890.
	In England	146,663	98,045,728	
Debt bearing Interest:	In India	200,735,243		
	In England	219,013		
		200,954,256		
Debt not bearing Interest:	In India	56,020	102,690,535	31st March 1891.
	In England	60,687	104,347,521	
Debt bearing Interest:	In India	207,038,056		
	In England	116,707		
		207,154,763		

GOVERNMENT STOCK NOTES BEARING INTEREST.								
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—								
In Assam	180.	...	...	180	1	...	...	179
Bengal	755	...	...	755	215	200	•	340
N.-W. P. and Oudh	(e)336	...	...	336	20	70	•	246
Punjab	581	...	...	581	50	300		231
Madras	955	...	...	955	114	370		471
Bombay	2,980	...	...	2,980	58	530		2,392
TOTAL GOVERNMENT STOCK NOTES . Rx.	5,787	...	...	5,787	458	1,470		3,859
TOTAL DEBT IN INDIA . Rx.	102,761,865	75	10,724,385	113,486,325	15,385	10,724,385		102,746,555
IN ENGLAND.								
BEARING INTEREST.								
India 3½ per Cent. Stock .	64,391,333	...	...	64,391,333	{(f)83,700 (g)9,507}	...		64,298,126
„ 3 „ Stock .	23,455,079	(h)5,400,000	...	28,855,079	...	...		28,855,079
„ 3½ „ Debentures	3,000,000	...	...	3,000,000	...	...		3,000,000
„ 3¼ „ Debentures	2,000,000	...	...	2,000,000	...	...		2,000,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...		1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...		348,666
Oudh and Rohilkund Railway Debenture Stock	384,700	...	...	384,700	...	...		384,700
„ South Indian Railway Debentures	3,030,300	...	...	3,030,300	500,000	...		2,530,300
„ „ „ Debentures	...	(i)425,000	...	425,000	...	...		425,000
	...	(i) 1,070,000	...	1,070,000	...	...		1,070,000
TOTAL DEBT in ENGLAND bearing Interest . £	98,045,728	6,895,000	...	104,940,728	593,207	...		104,347,521
NOT BEARING INTEREST.								
East India Bonds . .	20,917	...	...	20,917	...	...		20,917
India 5 per Cent. Stock . .	11,274	...	...	11,274	1,306	...		9,968
India 4 per Cent. Stock . .	114,372	...	...	114,372	84,670	...		29,702
East Indian Railway Debentures . .	100	...	...	100	...	...		100
TOTAL DEBT in ENGLAND not bearing Interest . £	146,663	...	...	146,663	85,976	...		60,687
TOTAL DEBT in ENGLAND . £	98,192,391	6,895,000	...	105,087,391	679,183	...		104,408,208
TOTAL DEBT .	200,954,256	6,895,075	10,724,385	218,573,716	(j)694,568	10,724,385		207,154,763
CLASSIFICATION OF THE DEBT.								
Permanent Debt, exclusive of that for Railways and Irrigation . . .	79,408,253	2,178,344	10,724,385	92,310,982	694,568	(k)14,180,232		77,436,182
For Railways . . .	94,637,223	4,716,731	2,876,971	102,230,925	...	...	(l)102,230,925	
For Irrigation . . .	26,908,780	...	578,876	27,487,056	...	...		27,487,056
TOTAL .	200,954,256	6,895,075	14,180,232	222,029,563	694,568	14,180,232		207,154,763

(j) This amount is shown in the General Account, page 21, as follows:—

	India. Rx.	England. £	Total.
Under Permanent Debt Discharged			
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,690,632 under "Railway Revenue Account" (*see* also *Sinking Fund* Account on this page)	15,385	585,976	601,361
On account of Eastern Bengal Railway Sinking Fund do. do.	...	49,722	49,722
On account of the Scinde, Punjab and Delhi Railway Sinking Fund do. do.	...	3,708	3,708
Under Expenditure for amount of Debt redeemed by means of Discount *Sinking Fund*, the cost of purchase of which £8,312 is charged to Interest on Debt	...	30,270	30,270
Do. do. of Oudh and Rohilkund Railway Discount Sinking Fund do.	...	7,799	7,799
do. £1,820 is charged to State Railways Interest on Debt	...	1,708	1,708
	15,385	679,183	694,568

(*h*) Includes £2,876,971 transferred to Debt for Railways and £578,876 for Irrigation.
(*i*) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £309,056, the discount involved in raising the money for the purchase of the Oudh and Rohilkund Railway in 1888-89 and of the South Indian Railway in 1890-91.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 206, and Section 2 (*a*) of Acts 44 and 45 Vict., C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:						
India 4 per cent. Stock	£ 5,115,939	£ ...	£ ...	£ ...	£ ...	£ 5,115,939
India 4 per cent. Rupee Debt, ₹1,06,750 at 2*s.* the rupee	10,675	...	...	...	...	10,675
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,006	4,911,621	7,803,018
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,577,025	80,765	541,055	67,714	4,911,621	13,178,180
India Debt purchased and cancelled to 31st March 1890:						
India 4 and 3½ per cent. Stocks	377,838	1,417	13,333	1,168	112,021	505,777
(*f*) India Debt purchased and cancelled during the year ended 31st March 1891:						
India 3½ per cent. Stock purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	36,343	218	3,047	130	26,342	83,700
India 3½ per cent. Stock purchased with £18,847, being Interest on the amounts standing to the credit of the Funds	13,110	51	492	39	3,928	
INDIA DEBT PURCHASED AND CANCELLED £	427,291	1,686	16,872	1,337	142,291	589,477
Balance of India Debt issued as above, outstanding on 31st March 1891. India 3½ per cent. Stock * £12,329,480; India 4 per cent. Rupee Debt 10,675; India 3 per cent. Stock 248,548 . £	7,149,734	79,079	524,183	66,377	4,769,330	12,588,703

(*a*) Exceeds the closing balance of last year's account for corrections since made.
(*b*) Owing to the issue of Rx. 560 of 4 per cent. Debenture for Rx. 500 of the Nagpur and Raipur Railway Loan, in accordance with the terms of such Debenture.
(*c*) Difference received in Cash to make up an even hundred.
(*d*) Shown in last year's accounts under Provincial Debenture Loans bearing interest transferred to Loans not bearing interest, as it was under discharge in 1890-91.
(*e*) Includes Rx. 314 shown against "India" in last year's Accounts.
(*g*) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £10,132 towards the redemption of Debt incurred in excess of money raised.
(*h*) Stock created under the provisions of Acts 51 Vict., C. 5, and 53 Vict., C. 6, in order to provide £1,661,924 for advances to Railway Companies £500,000 for discharge of Oudh and Rohilkund Railway Debentures, and £3,197,557 for the purchase of the South Indian Railway.
(*i*) Liabilities incurred in the purchase of the South Indian Railway on 31st December 1890.

* India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1891.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	356,465	...	356,465	255	356,210
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	169,944	...	169,944	20	169,924
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per cent. perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry bearing Interest (4 per cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	4,000	...	4,000	...	4,000
TOTAL . Rx.	1,667,324	...	1,667,324	275	1,667,049
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,689	...	91,689	534	91,155
GRAND TOTAL . Rx.	1,780,403	...	1,780,403	809	1,779,594

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Issues in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla Family Temples	34,520	...	34,520	....	34,520
Non-transferable Treasury Notes at 4 per cent.	8,462	1,500	9,962	2,800	7,162
TOTAL . Rx.	43,232	1,500	44,732	2,800	41,932

No. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Repayments in 1890-91.	Balance, 31st March 1891.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund	1,098,788	114,857	1,213,645	78,097	1,135,548
Miscellaneous Service Funds	(a)259	12	271	3	268
TOTAL . Rx.	1,099,047	114,869	1,213,916	78,100	1,135,816
MADRAS:					
Apothecaries' Fund	11,024	3,504	14,528	2,969	11,559
BOMBAY:					
Uncovenanted Service Family Pension Fund	120,010	11,220	131,230	4,605	126,625
GRAND TOTAL . Rx.	1,230,081	129,593	1,359,674	85,674	1,274,000

(a) Differs from the closing balance of the last year's account by Rx. 1 for correction since made.

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Repayments in 1890-91.	Balance, 31st March 1891.
BANK ACCOUNTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
Calcutta	233,132	80,845	313,977	77,593	236,384
Madras	58,505	17,906	76,411	23,717	52,694
Bombay	(*a*)734,383	158,030	892,413	165,801	726,612
TOTAL . Rx.	1,026,020	256,781	1,282,801	267,111	1,015,690
POST OFFICE SAVINGS BANKS:					
India	363,727	173,823	537,550	138,802	398,748
Central Provinces	212,672	103,434	316,106	80,352	235,754
Burma	(*a*)191,517	185,644	377,161	130,108	247,053
Assam	130,714	69,303	200,017	52,071	147,946
Bengal	1,413,018	737,060	2,150,078	611,939	1,538,139
North-Western Provinces and Oudh	(*a*)656,498	325,221	981,719	306,292	675,427
Punjab	511,131	262,223	773,354	232,235	541,119
Madras	578,196	361,767	939,963	344,959	595,004
Bombay	1,812,203	676,551	2,488,754	521,203	1,967,551
TOTAL . Rx.	5,869,676	2,895,026	8,764,702	2,417,961	6,346,741
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	76,911	20,948	97,859	9,851	88,008
Central Provinces	8,469	2,725	11,194	2,542	8,652
Burma	14,805	7,339	22,144	3,316	18,828
Assam	368	170	538	51	487
Bengal	57,200	27,785	84,985	16,620	68,365
North-Western Provinces and Oudh	39,552	10,753	50 305	4,676	45,629
Punjab	163,370	45,051	208,421	27,040	181,381
TOTAL . Rx.	360,675	114,771	475,446	64,096	411,350
CIVIL ENGINEERS' PROVIDENT FUND					
Government of India	133,414	39,979	173,393	10,260	163,133
REGIMENTAL SAVINGS BANKS:					
Bengal Army	88,165	80,825	168,990	93.487	75,503
Madras Army	24,799	32,006	56,805	31,546	25,259
Bombay Army	29,118	24,466	53,584	29,018	24,566
TOTAL . Rx.	142,082	137,297	279,379	154,051	125,328
TOTAL BANK ACCOUNTS . Rx.	7,531,867	3,443,854	10,975,721	2,913,479	8,062,242
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	3,098	14,162	17,260	1	17,259
HINDU FAMILY ANNUITY FUND:					
Government of India	3,994	4,963	8,957	1,206	7,751
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	7,211	1,153	8,364	317	8,047
LOCAL FUND PENSION FUND:					
Bombay	4,835	3,763	8,598	2,389	6,209
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	—*44*	1,988	1,944	1,918	26
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	(*a*)72	14	86	9	77
Bombay	(*a*)22,129	90	22,219	102	22,117
	41,295	26,133	67,428	5,942	61,486
Carried over . Rx.	7,531,867	3,443,854	10,975,721	2,913,479	8,062,242

(*a*) Differs from last year's figure for correction of balance since made.

No. 79.—ACCOUNTS showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS and of SPECIAL ACCOUNTS, for the Year ended 31st March 1891 —*continued.*

	Balance, 1st April 1890.	Receipts, 1890-91.	TOTAL.	Repayments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	7,531,867	3,443,854	10,975,721	2,913,479	8,062,242
	41,295	26,133	67,428	5,942	61,486
POST OFFICE LIFE INSURANCE FUND.					
India	(*a*)291	328	619	...	619
Central Provinces	412	150	562	50	512
Burma	(*a*)812	560	1,372	...	1,372
Assam	(*a*)1,222	436	1,658	57	1,601
Bengal	8,392	2,917	11,309	306	11,003
North-Western Provinces and Oudh	835	515	1,350	246	1,104
Punjab	924	330	1,254	1	1,253
Madras	(*a*) 1,822	814	2,636	1,001	1,635
Bombay	1,277	655	1,932	50	1,882
	15,987	6,705	22,692	1,711	20,981
POST OFFICE DEPARTMENTAL GUARANTEE FUND.					
India	1,794	232	2,026	1	2,025
Central Provinces	1,438	206	1,644	...	1,644
Burma	718	155	873	2	871
Assam	753	108	861	...	861
Bengal	(*a*) 9,324	2,452	11,776	7,636	4,140
North-Western Provinces and Oudh	5,724	764	6,488	2	6,486
Punjab	3,194	426	3,620	1	3,619
Madras	5,050	701	5,751	1	5,750
Bombay	5,016	660	5,676	1	5,675
	33,011	5,704	38,715	7,644	31,071
TOTAL SPECIAL ACCOUNTS . Rx.	90,293	38,542	128,835	15,297	113,538
GRAND TOTAL .	7,622,160	3,482,396	11,104,556	2,928,776	8,175,780

(*a*) Differs from last year's figures for correction of balance since made.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	16,275	66,965	83,240	62,928	20,312
Central Provinces	5,329	18,380	23,709	17,250	6,459
Burma	(*a*)25,253	79,020	104,273	71,711	32,562
Assam	994	2,885	3,879	2,858	1,021
Bengal	16,880	51,461	68,341	47,195	21,146
North-Western Provinces and Oudh	(*a*)29,587	87,517	117,104	93,096	24,008
Punjab	16,265	57,191	73,456	54,486	18,970
Madras	89,453	77,010	166,463	127,421	39,042
Bombay	102,647	260,588	363,235	254,173	109,062
TOTAL . Rx.	302,683	701,017	1,003,700	731,118	272,582

(*a*) Differs from the closing Balance of the last year's account by Rx. 1 for correction since made.

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
POLITICAL FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bahoo Begum's Stipend Fund	41,684	2,508	44,192	20,626	23,566
RAILWAY FUNDS.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	990	810	1,800	926	874
Fire Insurance Fund	557	1,595	2,152	255	1,897
Guarantee and Contractors' Security Fund	1,184	1,744	2,928	1,087	1,841
Provident Fund	154	21,433	21,587	17,891	3,696
Sundry Deposit Fund (Ticket and Indenture Fees)	3,959	544	4,503	522	3,981
Fine Fund	270	345	615	284	331
Shareholders' Interest Deposit Fund	143	410	553	402	151
Surplus Profits Deposit Fund	—*81*	189,199	189,118	174,238	14,880
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	55,815	2,113	57,928	82	57,846
Fire Insurance Fund	11,114	2,409	13,523	3,117	10,406
Guarantee and Contractors' Security Fund	4,776	14,760	19,536	10,162	9,374
Madras Railway.					
Guarantee and Contractors' Security Fund	25,898	3,714	29,612	1,448	28,164
	104,779	239,076	343,855	210,414	133,441
TOTAL . Rx.	146,463	241,584	388,047	231,040	157,007

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
INDIA, GENERAL.					
Civil Deposits.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue Deposits	13,311	49,621	62,932	51,512	11,420
Civil Courts' Deposits	4,388	9,435	13,823	8,538	5,285
Criminal Courts' Deposits	(*a*) 1,102	1,463	2,565	2,000	565
Personal Deposits	27,441	303,417	330,858	269,273	61,585
Municipal Funds	7,299	37,855	45,154	37,103	8,051
Forest Deposits	...	30	30	30	...
Presidency Bank Deposits	7,200	3,119	10,319	...	10,319
Renewal Fees, Government Promissory Notes	88	579	667	581	86
Trust Interest Fund	33	492,689	492,722	492,660	62
Deposits of deceased officers and men of the Native Army	491	109	600	110	490
Colonial and Indian Exhibition for 1886-87	1,957	3	1,960	1,658	302
Other Deposits.					
Military Deposits	35,623	61,903	97,526	70,207	27,319
Public Works Deposits (Buildings and Roads)	21,852	71,394	93,246	71,626	21,620
Public Works Deposits (Irrigation)	268	389	657	482	175
Public Works Deposits (Railway Capital)	23,435	20,653	44,088	29,289	14,799
Public Works Deposits (Railway Revenue)	10,425	534,724	545,149	490,242	54,907
British Postal Orders (Post Office)	4,123	2,020	6,143	26	6,117
Dead Accounts Savings Bank (Post Office)	156	45	201	12	189
Telegraph Deposits	2,353	10,242	12,595	11,789	806
Marine Deposits	949	8,820	9,769	8,832	937
Trust Interest Account (Post Office)	2	252	254	250	4
Telegraph Fine Fund	4,623	885	5,508	774	4,734
State Railway Fine Fund	3,763	359	4,122	385	3,737
Trust Interest Account (Military)	253	4,959	5,212	5,153	59
Void Money Orders (Post Office)	...	136	136	148	—12
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*647*	647	...	...	...
TOTAL . Rx.	170,488	1,615,748	1,786,236	1,552,680	233,556
Carried over	170,488	1,615,748	1,786,236	1,552,680	233,556

(*a*) Exceeds the closing balance in last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1891 —*continued.*

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	170,488	1,615,748	1,786,236	1,552,680	233,556
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	8,737	16,400	25,137	15,734	9,403
Civil Courts' Deposits	38,771	122,189	160,960	125,967	34,993
Personal Deposits	79,430	267,807	347,237	257,210	90,027
Municipal Funds	32,369	121,213	153,582	116,643	36,939
Forest Deposits	2	2,111	2,113	2,113	...
Trust Interest Fund	314	7,159	7,473	7,378	95
Other Deposits.					
Trust Interest Account (Post Office)	...	41	41	41	...
Public Works Deposits (Buildings and Roads)	5,717	20,413	26,130	23,583	2,547
Public Works Deposits (Railway Revenue)	3,238	33,735	36,973	28,097	8,876
British Postal Orders (Post Office)	2,697	634	3,331	1	3,330
Dead Accounts Savings Bank (Post Office)	258	12	270	13	257
State Railway Fine Fund	...	643	643	643	...
Void Money Orders (Post Office)	...	113	113	25	88
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—1,321	7,146	5,825	6,741	—916
TOTAL . Rx.	170,212	599,616	769,828	584,189	185,639
BURMA.					
Civil Deposits.					
Revenue Deposits	32,017	122,490	154,507	123,852	30,655
Civil Courts' Deposits	2,168	68,062	70,230	64,638	5,592
Personal Deposits	8,829	189,882	198,711	195,837	2,874
Municipal Funds	55,807	162,782	218,589	166,404	52,185
Marine Deposits	214	679	893	529	364
Trust Interest Fund	...	394	394	394	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	8,188	13,798	21,986	16,150	5,836
Public Works Deposits (Irrigation)	47	68	115	69	46
Public Works Deposits (Railway Capital)	317	1,129	1,446	1,297	149
Public Works Deposits (Railway Revenue)	3,131	7,634	10,765	7,539	3,226
British Postal Orders (Post Office)	3,821	2,200	6,021	1	6,020
Dead Accounts Savings Bank (Post Office)	116	24	140	9	131
State Railway Fine Fund	...	626	626	626	...
Trust Interest Account (Post Office)	1	14	15	15	...
Void Money Orders (Post Office)	...	3,197	3,197	...	3,197
Foreign Money Orders (Post Office)	...	541	541	623	—82
TOTAL . Rx.	114,656	573,520	688,176	577,983	110,193
ASSAM.					
Civil Deposits.					
Revenue Deposits	24,742	35,010	59,752	24,683	35,069
Civil Courts' Deposits	4,230	7,965	12,195	7,378	4,817
Personal Deposits	7,008	76,899	83,907	80,383	3,524
Municipal Funds	1,733	12,940	14,673	13,198	1,475
Forest Deposits	4	...	4	...	4
Trust Interest Fund	11	801	81	802	10
Other Deposits.					
Public Works Deposits (Buildings and Roads)	(b) 951	2,154	3,105	2,169	936
Public Works Deposits (Railway Capital)	(a) 47	...	47	47	...
Public Works Deposits (Railway Revenue)	150	445	595	361	234
British Postal Orders (Post Office)	1,459	558	2,017	29	1,988
Dead Accounts Savings Bank (Post Office)	142	28	170	3	167
State Railway Fine Fund	...	5	5	5	...
Trust Interest Account (Post Office)	...	92	92	91	1
Void Money Orders (Post Office)	...	97	97	35	62
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)—95	37	—58	64	—122
TOTAL . Rx.	40,382	137,031	177,413	129,248	48,165
Carried over . Rx.	495,738	2,925,915	3,421,653	2,844,100	577,553

(a) Exceeds the closing balance in last year's account by Rx. 1 for correction since made.
(b) Falls short of the closing balance in last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1891 —*continued.*

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	495,738	2,925,915	3,421,653	2,844,100	577,553
BENGAL.					
Civil Deposits.					
Revenue Deposits	231,618	282,787	514,405	262,470	251,935
Civil Courts' Deposits	365,009	781,003	1,146,012	772,493	373,519
Criminal Courts' Deposits	(*a*) 12,882	14,556	27,438	12,912	14,526
Personal Deposits	157,928	887,617	1,045 545	832,026	213,519
Municipal Funds	29,289	174,864	204,153	174,603	29,550
Marine Deposits	...	454	454	212	242
Forest Deposits	22	45	67	21	46
Presidency Bank Deposits	9,070	1,505	10,575	2,619	7,956
Trust Interest Fund	52,603	93,376	145,979	143,690	2,289
Port Trust Deposit	9,102	6,186	15,288	5,782	9,506
Deceased Emigrants' Deposits	...	1,155	1,155	...	1,155
Other Deposits.					
Public Works Deposits (Buildings and Roads)	17,214	14,188	31,402	20,134	11,268
Public Works Deposits (Irrigation)	5,507	8,717	14,224	6,884	7,340
Public Works Deposits (Railway Capital)	(*a*) 237	1,082	1,319	907	412
Public Works Deposits (Railway Revenue)	12,990	179,193	192,183	171,732	20,451
British Postal Orders (Post Office)	5,033	2,670	7,703	11	7,692
Dead Accounts Savings Bank (Post Office)	1,781	313	2,094	137	1,957
Trust Interest Account (Post Office)	...	793	793	793	...
Void Money Orders (Post Office)	...	733	733	144	589
Foreign Money Orders (Post Office)	...	829	829	20,343	—*19,514*
State Railway Fine Fund	133	1,145	1,278	1,056	222
Short payments on Accounts of Money Orders (Post Office)	...	142	142	1	141
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	55,539	185,897	241,436	165,148	76,288
	965,957	2,639,250	3,605,207	2,594,118	1,011,089
TOTAL . Rx.					
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposits	(*a*) 65,070	221,004	286,074	224,476	61,598
Civil Courts' Deposits	(*b*) 229,145	497,812	726,957	505,453	221,504
Criminal Courts' Deposits	8,799	40,681	49,480	38,674	10,806
Personal Deposits	117,779	1,457,682	1,575,461	1,452,870	122,591
Municipal Funds	56,285	511,619	567,904	509,306	58,598
Forest Deposits	199	465	664	480	184
Trust Interest Fund	668	65,880	66,548	60,444	6,104
Other Deposits.					
Public Works Deposits (Buildings and Roads)	(*c*) 13,486	29,849	43,335	32,815	10,520
Public Works Deposits (Irrigation)	(*b*) 1,365	4,990	6,355	3,675	2,680
Public Works Deposits (Railway Capital)	18	46,374	46,392	46,255	137
Public Works Deposits (Railway Revenue)	16,432	53,891	70,323	58,583	11,740
British Postal Orders (Post Office)	(*b*) 11,127	5,735	16,862	25	16,837
Dead Account Savings Bank (Post Office)	774	56	830	43	787
Trust Interest Account (Post Office)	4	261	265	263	2
State Railway Fine Fund	169	1,565	1,734	1,653	81
Void Money Orders (Post Office)	...	160	160	527	—*367*
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*1,882*	776	—*1,106*	837	—*1,943*
TOTAL . Rx.	519,438	2,938,800	3,458,238	2,936,379	521,859
Carried over . Rx.	1,981,133	8,503,965	10,485,098	8,374,597	2,110,501

(*a*) Falls short of the closing balance in last year's account by Rx. 1 for correction since made.
(*b*) Exceeds the closing balance in last year's account by Rx. 1 for correction since made.
(*c*) Differs from last year's figure for correction of balance since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1891 —*continued.*

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	1,981,133	8,503,965	10,485,098	8,374,597	2,110,501
PUNJAB.					
Civil Deposits.					
Revenue Deposits	141,737	345,494	487,231	364,961	122,270
Personal Deposits	73,679	739,110	812,789	731,203	81,586
Municipal Funds	84,872	406,747	491,619	413,741	77,878
Forest Deposits	122	287	409	389	20
Trust Interest Fund	1,468	21,527	22,995	22,714	281
Other Deposits.					
Public Works Deposits (Buildings and Roads)	7,826	75,612	83,438	70,601	12,837
Public Works Deposits (Irrigation)	33,990	94,643	128,633	110,490	18,143
Public Works Deposits (Railway Capital)	120,461	15,546	136,007	118,798	17,209
Public Works Deposits (Railway Revenue)	26,353	275,700	302,053	273,303	28,750
British Postal Orders (Post Office)	14,760	6,244	21,004	22	20,982
Dead Account Savings Bank (Post Office)	253	62	315	11	304
Trust Interest Account (Post Office)	...	88	88	86	2
Void Money Orders (Post Office)	...	227	227	502	*—275*
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—2,682*	2,934	252	2,029	*—1,777*
TOTAL . Rx.	502,839	1,984,221	2,487,060	2,108,850	378,210
MADRAS.					
Civil Deposits.					
Revenue Deposits	131,617	196,631	328,248	181,105	147,143
Civil Courts' Deposits	(*a*) 110,097	303,374	413,471	297,547	115,924
Criminal Courts' Deposits	5,088	7,266	12,354	7,594	4,760
Personal Deposits	127,491	927,499	1,054,990	941,116	113,874
Municipal Funds	35,639	180,489	216,128	173,904	42,224
Presidency Bank Deposits	4,155	484	4,639	79	4,560
Trust Interest Fund	(*a*) 3,420	122,715	126,135	122,006	4,129
Deposits of deceased officers and men of the Native Army	77	41	118	14	104
Other Deposits.					
Military Deposits	31,378	23,026	54,404	25,686	28,718
Public Works Deposits (Buildings and Roads)	13,553	25,909	39,462	31,137	8,325
Public Works Deposits (Railway Capital)	1,409	20,265	21,674	20,036	1,638
Public Works Deposits (Railway Revenue)	16	3,509	3,525	1,699	1,826
British Postal Orders (Post Office)	8,533	2,962	11,495	29	11,466
Dead Accounts Savings Bank (Post Office)	2,743	159	2,902	137	2,765
Trust Interest Account (Post Office)	13	192	205	185	20
Foreign Money Orders (Post Office)	*—6,459*	79,948	73,489	112,833	*—39,344*
State Railway Fine Fund	...	...	...	...	...
Trust Interest Account (Military)	6	403	409	396	13
Short Payments on account of Money Orders (Post Office)	...	...	...	51	*—51*
Void Money Orders (Post Office)	...	413	413	1,269	*—856*
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—16,558*	420,447	403,889	426,547	*—22,658*
TOTAL . Rx.	452,218	2,315,732	2,767,950	2,343,370	424,580
Carried over . Rx.	2,936,190	12,803,918	15,740,108	12,826,817	2,913,291

(*a*) Exceeds the closing balance in last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1891 —*continued.*

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,936,190	12,803,918	15,740,108	12,826,817	2,913,291
BOMBAY.					
Civil Deposits.					
Revenue Deposits	47,621	130,727	178,348	138,128	40,220
Civil Courts' Deposits	54,316	148,243	202,559	146,398	56,161
Criminal Courts' Deposits	3,077	10,000	13,077	9,779	3,298
Personal Deposits	86,242	816,713	902,955	806,425	96,530
Municipal Funds	65,734	136,079	201,813	129,404	72,409
Marine Deposits	316	1,240	1,556	1,197	359
Forest Deposits	5,389	8,497	13,886	7,433	6,453
Presidency Bank Deposits	9,707	481	10,188	787	9,401
Trust Interest Fund	4,328	251,780	256,108	253,530	2,578
Deposits of deceased officers and men of the Native Army	245	231	476	220	256
Other Deposits.					
Military Deposits	(a)6,397	11,136	17,533	13,046	4,487
Public Works Deposits (Buildings and Roads)	55,162	109,455	164,617	119,545	45,072
Public Works Deposits (Irrigation)	(a)6,330	23,160	29,490	16,682	12,808
Public Works Deposits (Railway Revenue)	(a)6,349	63,877	70,226	65,412	4,814
British Postal Orders (Post Office)	(a)—49,159	4,759	—44,400	27,917	—72,317
Dead Accounts Savings Bank	413	141	554	47	507
Trust Interest Account (Post Office)	24	518	542	522	20
Foreign Money Orders (Post Office)	—55,431	475,297	419,866	441,302	—21,436
State Railway Fine Fund	28	920	948	799	149
Trust Interest Account (Military)	...	463	463	463	...
Void Money Orders (Post Office)	...	2,394	2,394	...	2,394
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)—366	4,352	3,986	3,688	298
TOTAL . Rx.	246,722	2,200,463	2,447,185	2.182,724	264,461
GRAND TOTAL . Rx.	3,182,912	15,004,381	18,187,293	15,009,541	3,177,752

(a) Differs from the closing balance in last year's account by Rx. 1 for correction since made.

No. 83.—ACCOUNT of LOANS to NATIVE STATES AND PRESIDENCY CORPORATIONS, &c., showing the Amounts Advanced and Repaid during the Year ended 31st March 1891, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1890.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1891.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO NATIVE STATES.								
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
INDIA, GENERAL.								
Jaora State	15,232	...	15,232	7,738	7,494	30,000	5 per cent.	603
BOMBAY.								
Cambay State	...	10,000	10,000	...	10,000	10,000	4½ per cent.	...
TOTAL LOANS TO NATIVE STATES . Rx.	15,232	10,000	25,232	7,738	17,494			603
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176 500	176,500	4½ per cent.	7,943
Calcutta Port Trust Consolidated Loan	427,140	...	427,140	13,543	413,597	534,035	4½ „	19,071
Calcutta Port Trust for construction of Kidderpur Dock .	1,755,948	438,618	2,194,566	...	2,194,566	2,194,566	4 „	72,419
Consolidated Loan of the Calcutta Municipality . .	601,161	...	601,161	21,104	580,057	783,120	4¼ „	25,327
TOTAL . Rx.	2,960,749	438,618	3,399,367	34,647	3,364,720			124,760
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (*a*)	5,722
Madras Harbour Trust.	360,723	74,701	435,424	10,000	425,424	465,464	4½ „	14,354
TOTAL . Rx.	503,723	74,701	578,424	10,000	568,424			20,076

BOMBAY.								
Bombay Municipality, Water-supply	277,571	...	277,571	6,534	271,037	373,005	4 per cent.	10,986
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,058,689	...	2,058,689	5,102	2,053,587	2,117,075	4½ „	93,025
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	62,572	...	62,572	5,049	57,523	84,468	*Nil*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	27,725
Bombay Port Trust, for Dock Extension	868,622	10,000	878,622	...	878,622	940,000	4 „	34,413
New Consolidated Loan of the Bombay Municipality repayable in 30 years	481,266	...	481,266	14,166	467,100	584,000	4½ „	21,499
TOTAL . Rx.	4,364,824	10,000	4,374,824	30,851	4,343,973			187,648
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	7,829,296	523,319	8,352,615	75,498	8,277,117			332,484
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	10,654	...	10,654	469	10,185	12,500	5 per cent.	527
Quetta Municipality	...	2,747	2,747	...	2,747	2,747	4½ „	...
	10,654	2,747	13,401	469	12,932			527
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	4,021	...	4,021	276	3,745	4,965	5 per cent.	224
Shagasi Wali Mahomed	170	...	170	...	170	300	*Nil*	...
Talookdars of Ajmere	937	16	953	318	635	82,500	5 per cent.	1,851
Jalab Khan, Ressaldar of Marri Levies	1	...	1	1	...	100	5 „	...
Mir Hazar Khan, Ressaldar of Marri Levies	170	...	170	...	170	200	5 „	...
Kechi Khan, the Shambani Sardar	80	...	80	20	60	100	5 „	...
Syad Adam Shah	1,200	77	1,277	177	1,100	1,200	5 „	20
Kurds at Maro in Kelat Territory	100	...	100	100	...	400	5 „	9
Mungals Swadgen Zaman Khan Salamat and Bettah	...	80	80	...	80	80	5 „	...
TOTAL . Rx.	6,679	173	6,852	892	5,960			2,104
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	25,739	12	25,751	1,042	24,709	30,000	4½ per cent.	1,144
INDIA, GENERAL.								
Advances to Cultivators	(*b*) 4,279	8,050	12,329	2,294	10,035	16,500	6¼ & 6 per cent.	192
GRAND TOTAL	7,891,879	544,301	8,436,180	87,933	8,348,247			337,054

(*a*) Inclusive of 2 per cent. for Sinking Fund for repayment of Loan.
(*b*) Exceeds the closing balance of last year by Rx. 4,051 for correction since made.

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1891, and the amount of such LOANS at the commencement and close of the year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1890.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1891.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.								
Nagpore Municipality (Water-supply)	20,000	10,000	30,000	470	29,530	30,000	4½ per cent.	917
BURMA.								
Lower Burma—								
Prome Municipality	13,818	...	13,818	4,013	9,805	20,000	5 per cent.	487
Rangoon Municipality (Water-supply) . . .	20,119	...	20,119	3,028	17,091	39,000	4½ „	871
Kyoukpya Municipality	1,000	...	1,000	...	1,000	1,000	5 „	50
Mergui Municipality	...	200	200	...	200	200	5 „	...
	34,937	200	35,137	7,041	28,096			1,408
Upper Burma—								
Minbu Municipality	700	...	700	156	544	700	4½ per cent.	30
Pokokku Municipality	2,400	...	2,400	...	2,400	2,400	4½ „	...
Monywa Municipality	1,500	...	1,500	122	1,378	1,500	4½ „	66
Pyinmana Municipality	...	3,500	3,500	...	3,500	3,500	4½ „	...
Yosagyo Municipality	...	500	500	...	500	500	5 per cent.	...
	4,600	4,000	8,600	278	8,322			96
TOTAL . Rx.	39,537	4,200	43,737	7,319	36,418			1,504
ASSAM.								
Shillong Municipality	1,180	...	1,180	62	1,118	1,500	4½ per cent.	52
BENGAL.								
Darjeeling Municipality	2,534	...	2,534	194	2,340	4,000	4½ per cent.	112
Dacca Municipality	3,000	9,500	12,500	...	12,500	12,500	4½ „	...
Faridpur Municipality	...	500	500	...	500	500	4½ „	...
Rajshahye Municipality	...	750	750	...	750	1,500	4½ „	...
Commillah Municipality (Tipperah)	...	250	250	...	250	250	4½ „	...
TOTAL . Rx.	5,534	11,000	16,534	194	16,340			112
NORTH-WESTERN PROVINCES AND OUDH.								
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ per cent.	...
Naini Tal Municipality (for Protective Works) . .	10,445	...	10,445	500	9,945	15,000	4½ „	465
Agra Municipality (Water-works)	67,400	32,600	100,000	...	100,000	100,000	4½ „	4,496
Allahabad Municipality (Do.)	40,100	82,400	122,500	...	122,500	122,500	4½ „	4,516
Benares Municipality (Do.)	5,000	...	5,000	...	5,000	5,000	4½ „	229
Partabgarh Municipality	...	9(c)	9	...	9	...	...	...
Meerut Municipality	1,721	87	1,808	542	1,266	1,807	4½ „	...
TOTAL . Rx.	126,813	115,096	241,909	1,042	240,867			9,706
PUNJAB.								
Lahore Municipality	168,797	...	168,797	2,041	166,756	177,500	4½ per cent. (a)	7,121
Simla Municipality	53,721	...	53,721	1,878	51,843	70,000	4½ „ (b)	2,131
Simla Municipality for Town Hall	18,834	...	18,834	390	18,444	20,000	4½ „	848
Peshawar Municipality	15,000	...	15,000	...	15,000	15,000	5 „	1,156
Edwardesabad Municipality	...	3,500	3,500	2,800	700	3,500	5 „	21
Dera Ghazi Khan Municipality	...	17,721	17,721	...	17,721	23,400	4 „	...
Delhi Municipality	...	2,512	2,512	...	2,512	60,000	5 „	...
TOTAL . Rx.	256,352	23,733	280,085	7,109	272,976			11,277
MADRAS.								
Coonoor Municipality	209	1,000	1,209	31	1,178	1,725	4½ & 4¼ per cent.	9
Ootacamund Municipality	494	...	494	73	421	1,242	4½ „	22
Cochin Municipality	609	610	1,219	185	1,034	1,400	4½ „	35
Kombhakonam Municipality	2,009	...	2,000	...	2,000	6,000	4½ „	69
Calicut Municipality	...	3,000	3,000	100	2,900	3,000	4½ „	63
Mayavaram Municipality	...	350	350	...	350	850	4¼ „	...
TOTAL . Rx.	3,312	4,960	8,272	389	7,883			198

BOMBAY.								
Hubli Municipality	...	5,270	5,270	...	5,270	19,500	4½ per cent.	...
Ahmedabad Municipality	1,900	37,000	38,900	...	38,900	45,000	4½ „	...
Dharwar Municipality	1,894	...	1,894	193	1,701	3,600	4½ „	83
Godhra Municipality	985	...	985	31	954	1,000	5 „	49
Hyderabad Municipality (for Water-supply)	11,842	...	11,842	1,114	10,728	30,000	4½ „	510
Ilkal Municipality	148	...	148	32	116	300	4½ „	6
Jalgaon Municipality	1,773	...	1,773	628	1,145	7,300	4½ „	73
Rander Municipality	216	...	216	144	72	2,000	4½ „	8
Sangamner Municipality	344	...	344	31	313	600	4½ „	15
Surat Municipality	5,673	...	5,673	954	4,719	16,000	4½ „	242
TOTAL . Rx.	24,775	42,270	67,045	3,127	63,918			986
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	477,503	211,259	688,762	19,712	669,050			24,752
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	6,268	...	6,268	930	5,338	8,000	4½ per cent.	272
BENGAL.								
Chittagong Port Fund	...	6,346	6,346	...	6,346	14,500	4½ per cent.	...
BOMBAY.								
Karachi Port Trust	176,130	43,863	219,993	1,209	218,784	226,150	4½ „	9,268
TOTAL LOANS TO PORT FUNDS	182,398	50,209	232,607	2,139	230,468			9,540
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Patna District Board	...	4,000	4,000	...	4,000	8,000	4½ per cent.	...
Dinagepur District Board	...	4,000	4,000	...	4,000	20,000	4½ „	...
Julpaiguri District Board	...	2,500	2,500	...	2,500	2,500	4½ „	...
TOTAL . Rx.		10,500	10,500	...	10,500			...
MADRAS.								
Calicut Local Fund Board	1,867	...	1,867	467	1,400	8,900	4½ per cent.	84
Sydapet Local Fund Board	10,676	...	10,676	1,057	9,619	19,979	4½ „	469
Tellicherry Local Fund Board	2,731	...	2,731	300	2,431	6,000	4½ „	116
TOTAL . Rx.	15,274	...	15,274	1,824	13,450			669
BOMBAY.								
District Local Board, Ahmedabad	...	1,700	1,700	...	1,700	3,400	4½ per cent.	...
District Local Board, Broach	317	...	317	317	...	6,000	4½ „	7
District Local Board, Bijapur	3,201	...	3,201	241	2,960	5,000	4½ „	141
District Local Board, Ratnagiri	6,040	...	6,040	343	5,697	20,050	4½ „	268
District Local Board, Surat	15,839	...	15,839	1,991	13,848	35,000	4½ „	681
TOTAL . Rx.	25,397	1,700	27,097	2,892	24,205			1,097
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . Rx.	40,671	12,200	52,871	4,716	48,155			1,766

(*a*) ½ per cent. on Rx. 67,500 credited to Sinking Fund.
(*b*) ½ per cent. credited to Sinking Fund.
(*c*) Balance of grant for the construction of a pucca well since adjusted.

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1891, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1890.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1891.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Chief of Bastar	3,420	...	3,420	829	2,591	7,000	5 per cent.	174
Raja Padman Singh, successor to Path Raja Ram Chunder Singh of Thuamal	1,101	...	1,101	255	846	2,393	5 „	52
Raja Raghuraj Deo of Lanjigarh	365	...	365	85	280	794	5 „	18
Rehracole Feudatory State	1,437	...	1,437	64	1,373	1,500	5 „	36
TOTAL . Rx.	6,323	...	6,323	1,233	5,090			280
BENGAL.								
Shazada Nasheen of Saseeram Endowment	1,414	1	1,415	68	1,347	1,500	4 per cent.	54
Raja of Tigoria	600	...	600	232	368	600	4½ „	30
„ Nursingpore	1,000	...	1,000	999	1	1,000	4½ „	55
„ Khandpara	1,500	...	1,500	432	1,068	1,500	4½ „	69
„ Berhamba	1,100	...	1,100	883	217	1,500	4½ „	83
„ Nayagurh	2,500	...	2,500	...	2,500	2,500	4½ „	...
„ Daspalla	700	22	722	716	6	900	4½ „	33
„ Hindole	500	...	500	379	121	500	4½ „	29
„ Boad	1,000	...	1,000	999	1	1,000	4½ „	72
„ Runpore	500	...	500	...	500	500	4½ „	...
„ Athmullik	500	...	500	400	100	500	4½ „	28
TOTAL . Rx.	11,314	23	11,337	5,108	6,229			453
NORTH-WESTERN PROVINCES AND OUDH.								
Raja of Majhauli (Gorakhpur)	5,237	...	5,237	2,500	2,737	75,553	6 per cent.	239
Thakur Gurdial Sing (Mainpuri)	2,309	...	2,309	132	2,177	4,800	6 „	138
Rao Jit Singh of Nahâl (Shajehanpur)	514	...	514	514	...	7,000	5 „	24
Sheobalak (Mirzapur)	277	...	277	—2	279	300	5 „	14
Rajah Ranabir Singh	...	1,720	1,720	14	1,706	1,720	4 „	...
Mahommedan Anglo-Oriental College Committee (Aligarh)	...	1,500	1,500	...	1,500	1,500	4½ „	59
TOTAL . Rx.	8,337	3,220	11,557	3,158	8,399			474
PUNJAB.								
Ali Akbar Khan of Kalahat	349	...	349	69	280	600	6 per cent.	21
Archdeacon of Lahore (Simla Parsonage)	1,353	...	1,353	59	1,294	1,800	4 „	27
Diocesan Board of Education	1,552	...	1,552	74	1,478	1,700	4½ „	76
Family of the late Syud Mahdi Shah	223	...	223	17	206	450	6 „	13
Golam Hydar Khan	206	...	206	28	178	300	6¼ „	12

Guru Jowahir Singh	4,910	...	4,910	2,972	1,938	16,382	6 „	246
Heirs to late Pundit Munphul	312	...	312	312	...	4,800	5 „	8
Imam Bux, Sub-Surveyor	300	...	300	30	270	300	*Nil.*	...
Nawab Atta Mohamed Khan	2,345	...	2,345	...	2,345	5,525	5 per cent.	117
Nawab Khawaja Sir Mohamed Khan	2,250	...	2,250	500	1,750	6,000	5 „	171
Nawab of Loharu	2,844	...	2,844	457	2,387	9,500	5 „	142
Raja Inder Deo of Akrote	849	...	849	131	718	1,488	6¼ per cent.	54
Raja Jey Singh of Galair	711	...	711	710	1	8,600	6 „	26
Raja Niyamatulla Khan	2,626	...	2,626	82	2,544	2,900	4½ „	118
Raja Feroze Khan of Khairpur	3,300	...	3,300	303	2,997	4,000	6 „	176
Rai Hera Chand	1,500	...	1,500	91	1,409	1,500	5 „	76
TOTAL . Rx.	25,630	...	25,630	5,835	19,795			1,283
MADRAS.								
Andipati Poligar	3,483	...	3,483	1,125	2,358	6,200	5 per cent.	174
Banganapalli Nawab	11,747	...	11,747	1,985	9,762	30,000	6 „	1,078
Shulagiri Estate	2,533	...	2,533	223	2,310	3,500	5 „	127
TOTAL . Rx.	17,763	...	17,763	3,333	14,430			1,379
BOMBAY.								
Administrator to the Chief of Malegaon	5,115	...	5,115	594	4,521	8,400	5 per cent.	255
Chandna Kasbatis	176	...	176	20	156	406	*Nil.*	...
Chief of Kurundwad	2,500	...	2,500	1,250	1,250	10,000	5 per cent.	125
Collector of Shikarpur (for Jam Bhambho Khan)	294	...	294	294	...	2,650	5 „	25
„ „ (for Shere Mahomed Khan Pathan)	24	...	24	24	...	100	5 „	2
Mir Gulam Mahomed Khan	403	...	403	102	301	1,400	5 „	18
Mir Nazaf Ali Khan Walad Mir Ali Akbar Khan	2	...	2	2	...	150	*Nil.*	...
Nawab of Cambay	13,474	...	13,474	3,432	10,042	30,000	4½ per cent.	568
Sayad Shah Abdulla Husen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	3,578	...	3,578	222	3,356	4,200	5 „	178
Thakoor of Dhrole	7,904	...	7,904	1,636	6,268	15,000	5 „	364
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	2,008	...	2,008	372	1,636	6,000	4½ „	90
TOTAL . Rx.	35,478	...	35,478	7,948	27,530			1,625
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES. Rx.	104,845	3,243	108,088	26,615	81,473			5,494

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1891, and the Amount of such Loans at the Commencement and Close of the Year —*continued*.

	Amount, 1st April 1890.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1891.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	112,678	9,368	122,046	1,280	120,766	...	5 per cent.	528
Embankment Advances	11,449	3,589	15,038	7,286	7,752	...	6¼ „	156
TOTAL . Rx.	124,127	12,957	137,084	8,566	128,518	...		684
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	17,499	453	17,952	3,009	14,943	...	5 per cent.	706
Oudh Talukdars' Relief Act:								
Sarawan Baragaon Estate (Hardoi)	5,320	...	5,320	870	4,450	12,848	5 per cent.	254
Durgaganj Estate (Hardoi)	220	...	220	220	...	2,275	5 „	6
Chaudhri Muhammad Azim (Hardoi)	9,433	...	9,433	1,564	7,869	19,000	5 „	436
Bahna Estate (Rai Bareli)	4,000	...	4,000	400	3,600	7,038	5 „	194

Shahzada Shadeo Singh (Rai Bareli)	8,999	...	8,999	2,828	6,171	35,000	5 per cent.	395
Captains Gulab and Atar Singh (Rai Bareli)	11,749	...	11,749	1,719	10,030	22,500	5 „	535
Mohana Estate (Sultanpur)	1,200	...	1,200	600	600	12,500	5 „	56
Dewan Kishen Kumar (Barabanki)	3,680	...	3,680	240	3,440	7,652	*Nil.*	...
TOTAL . Rx.	62,100	453	62,553	11,450	51,103			2,582
BOMBAY.								
Kaira Thakoors	23,618	...	23,618	2,198	21,420	27,000	5 per cent.	1,140
Manager, Karachi Encumbered Estate	1,802	90	1,892	670	1,222			83
Manager, Thar and Parkur Encumbered Estate	30	...	30	30	...			2
Manager, Encumbered Estate, Hyderabad	6,075	...	6,075	3,380	2,695	170,000	5 „	318
Manager, Encumbered Estate, Shikarpur	1,716	...	1,716	450	1,266			83
Manager, Encumbered Estate, Upper Sindh Frontier	215	...	215	120	95			12
Sir Jamsetji Jijeebhoy, Baronet	6,480	...	6,480	4,231	2,249	45,000	5 „	199
Talookdaree Settlement Officer, Ahmedabad	10,613	5,357	15,970	1,017	14,953	47,000	5 „	892
Talookdaree Settlement Officer, Broach	6,466	...	6,466	1,332	5,134	47,000	5 „	308
TOTAL . Rx.	57,015	5,447	62,462	13,428	49,034			3,037
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	243,242	18,857	262,099	33,444	228,655			6,303

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1891, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1890.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1891.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.								
Advances for improvement of land	8,433	3,953	12,386	1,743	10,643	6,100	6¼ per cent.	483
Ditto for relief of Agriculturists and other purposes	14,503	9,417	23,920	6,884	17,036	11,400	6¼ „	814
TOTAL . RX.	22,936	13,370	36,306	8,627	27,679			1,297
BURMA.								
Advances for relief of Agriculturists and other purposes—								
Lower Burma	1,671	2,106	3,777	1,762	2,015	3,350	6¼ per cent.	137
Upper Burma	6,022	15,994	22,016	10,473	11,543	17,987	6¼ „	643
TOTAL . RX.	7,693	18,100	25,793	12,235	13,558			780
ASSAM.								
Advances for improvement of land	75	...	75	19	56	...	6¼ per cent.	5
Ditto for relief of Agriculturists and other purposes	35	46	81	70	11	46	6¼ „	2
TOTAL . RX.	110	46	156	89	67			7
BENGAL.								
Advances for improvement of land	22,432	2,831	25,263	5,378	19,885	...	6¼ per cent.	1,088
Ditto for relief of Agriculturists and other purposes	32,990	17,245	50,235	12,143	38,092		6¼ „	1,031
TOTAL . RX.	55,422	20,076	75,498	17,521	57,977			2,119
NORTH-WESTERN PROVINCES AND OUDH.								
Advances for improvement of land	43,537	15,928	59,465	18,815	40,650	20,835	6¼ per cent.(*b*)	2,282
Ditto for relief of Agriculturists and other purposes	28,823	65,804	94,627	36,518	58,109	54,817	6¼ „	1,755
TOTAL . RX.	72,360	81,732	154,092	55,333	98,759	...	...	4,037
PUNJAB.								
Advances for improvement of land	(*a*)139,290	27,162	166,452	20,829	145,623	} 40,000	6¼ per cent.	8,897
Ditto for relief of Agriculturists and other purposes	(*a*)4,555	8,755	13,310	3,462	9,848		6¼ „	353
TOTAL . RX.	143,845	35,917	179,762	24,291	155,471			9,250

MADRAS.								
Advances for improvement of land	28,758	23,337	52,095	6,474	45,621			
Do. for relief of Agriculturists and other purposes	22,752	5,321	28,073	15,753	12,320			
TOTAL . Rx.	51,510	28,658	80,168	22,227	57,941			1,830
BOMBAY.								
Advances for improvement of land	(c) 16,662	12,068	28,730	4,544	24,186	30,877	5 & 6¼ p. c.	786
Do. for relief of Agriculturists and other purposes	(c) 5,913	5,288	11,201	3,838	7,363	19,346	5 & 6¼ p. c.	180
TOTAL . Rx.	22,575	17,356	39,931	8,382	31,549			966
TOTAL ADVANCES TO CULTIVATORS . Rx.	376,451	215,255	591,706	148,705	443,001			20,286
GRAND TOTAL .	1,425,110	511,023	1,936,133	235,331	1,700,802			68,141
Distribution of the above—								
Central Provinces	49,259	23,370	72,629	10,330	62,299			2,494
Burma, Upper	10,622	19,994	30,616	10,751	19,865			739
Burma, Lower	42,876	2,306	45,182	9,733	35,449			1,817
Assam	1,290	46	1,336	151	1,185			59
Bengal	196,397	60,902	257,299	31,389	225,910			3,368
North-Western Provinces and Oudh	269,610	200,501	470,111	70,983	399,128			16,799
Punjab	425,827	59,650	485,477	37,235	448,242			21,810
Madras	87,859	33,618	121,477	27,773	93,704			4,076
Bombay	341,370	110,636	452,006	36,986	415,020			16,979

(a) Differs from the closing balance of 1889-90 by Rx. 30 for adjustments since made.
(b) No interest is charged on advances to tenants on Government Estates of Terai and Bhabar.
(c) Differs from the closing balances of 1889-90 by Rx. 16 for adjustments since made.

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1890-91; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1891; and the BALANCES at that Date.

TRANSACTIONS.	STATE.							GUARANTEED.					GRAND TOTAL.
	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Rohilkund and Kumaon.‡	Nilgiri Railway.	Southern Mahratta (including Mysore Railway).	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	South Indian. (to 31st Dec. 1890).	TOTAL.	
DURING THE YEAR 1890-91.	£	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	20,000	...	20,000	...	...	...	...	...	20,000
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Debentures:													
England	...	...	...	...	...	...	..	...	1,800	84,600	...	86,400	86,400
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS £	...	...	...	...	20,000	...	20,000	...	1,800	84,600	...	86,400	106,400
B. Payments for discharge of Debentures £	...	...	...	...	...	...	...	468,000	333,100	97,000	...	898,100	898,100
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL £	...	...	...	...	20,000	...	20,000	—468,000	—331,300	—12,400	...	—811,700	—791,700
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	13,787	605,540	150,623	116,477	9,685	87,222	983,334	142,799	403,377	192,490	107,580	846,246	1,829,580
England	1,876	186,443	165,776	21,961	...	34,482	410,538	160,045	550,465	146,438	92,852	949,800	1,360,338
C. TOTAL £	15,663	791,983	316,399	138,438	9,685	121,704	1,393,872	302,844	953,842	338,928	200,432	1,796,046	3,189,918
Repayments:													
India, at Contract Rates	...	...	...	...	...	...	...	269,523	676,874	183,256	192,056	1,321,709	1,321,709
England	110	290	195	10	...	130	735	630	733	1,697	1,898	4,958	5,693
D. TOTAL £	110	290	195	10	...	130	735	270,153	677,607	184,953	193,954	1,326,667	1,327,402
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE £	15,553	791,693	316,204	138,428	9,685	121,574	1,393,137	32,691	276,235	153,975	6,478	469,379	1,862,516
A. + D. TOTAL RECEIPTS £	110	290	195	10	20,000	130	20,735	270,153	679,407	269,553	193,954	1,413,067	1,433,802
B. + C. TOTAL PAYMENTS £	15,663	791,983	316,399	138,438	9,685	121,704	1,393,872	770,844	1,286,942	435,928	200,432	2,694,146	4,088,018
Advances made to Companies from money raised under Act 51, Vict., Chapter 5 £	...	1,200,000	380,000	...	...	100,000	1,680,000	...	...	...	...	...	1,680,000

TO 31ST MARCH 1891.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	20,000	8,460	28,460	21,672	496,897	...	1,221	519,790	548,250
England	500,000	3,000,000	3,000,000	200,000	...	3,491,540	10,191,540	7,528,628	19,503,103	10,257,630	3,207,059	40,496,420	50,687,960
Debentures:													
Nominal amount	...	*1,500,000*	*2,754,100*	...	...	*2,300,000*	*6,554,100*	*770,500*	*2,380,000*	*587,600*	*1,070,000*	*4,808,100*	*11,362,200*
Cash received §	...	1,500,000	2,754,100	...	...	2,300,000	6,554,100	770,500	2,380,000	587,600	1,067,000	4,805,100	11,359,200
Debenture Stock:													
Stock represented	...	...	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*425.000*	*3,126,450*	*4,326,450*
Cash received	...	...	...	...	...	1,200,000‖	1,200,000	...	2,475,559	...	425,000	2,900,559	4,100,559
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	34	34	...	74,929	...	55	74,984	75,018
England	...	5,781	2,016	...	...	54,923	62,720	18,419	215,145	12,014	63,072	308,650	371,370
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL £	500,000	4,505,781	5,756,116	200,000	20,000	7,054,957	18,036,854	8,339,219	25,145,633	10,857,244	4,763,407	49,105,503	67,142,357
Advances made to Companies from money raised under Act 51, Vict., Chapter 5 £	500,000	2,400,000	1,130,000	...	...	623,000	4,653,000	...	...	...	...	...	4,653,000
£	1,000,000	6,905,781	6,886,116	200,000	20,000	7,677,957	22,689,854	8,339,219	25,145,633	10,857,244	4,763,407	49,105,503	71,795,357
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Net payments:													
India, at Contract Rates	314,224	4,523,604	4,627,305	123,531	9,685	5,759,245	15,357,594	2,619,538	7,588,513	4,231,976	932,278	15,372,305	30,729,899
England	482,772	1,972,926	2,069,376	239,696	...	1,681,030	6,445,800	6,140,079	17,880,858	6,630,299	3,831,129	34,482,365	40,928,165
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE £	796,996	6,496,530	6,696,681	363,227	9,685	7,440,275	21,803,394	8,759,617	25,469,371	10,862,275	4,763,407	49,854,670	71,658,064
BALANCE OF ACCOUNT WITH COMPANY:													
At Credit £	203,004	409,251	189,435	...	10,315	237,682	1,049,687	...	...	...	...	...	1,049,687
At Debit £	...	...	...	163,227	...	...	163,227	420,398	323,738	5,031	...	749,167	912,394

* Excluding East Indian Railway Company.
† Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Although for convenience the Rohilkhund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodani is the property of the Company.
§ Excluding Premium, which is included under "Capital not bearing Interest."
‖ Mysore Railway Debenture Capital. The Cash received in this case was 1,224,000*l.*, of which the sum of 24,000*l.* is included under "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	27,362	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	22,724	2
Ditto ditto to retired Hong-Kong Police	451	3
Postal and Money Order Transactions	...	4
Little Basses Light Vessel Dues	...	5
Balances of Shipping Masters' Accounts	...	6
Expeditions to Egypt	...	7
Defence Works at Aden	5,526	8
Miscellaneous	12,449	9
	68,512	10
Her Majesty's Indian Government in London.		
Bills drawn by the Mission to the Court of Persia	...	11
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	12
Family and Miscellaneous Remittances made by means of Rolls	...	13
Family Allotments	...	14
Remittances by Administrators General	...	15
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	16
Rajputana-Malwa Railway. Ditto ditto	...	17
South Indian Railway Company Ditto ditto	...	18
Bengal and North-Western Railway Company Ditto ditto	...	19
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	7,183	20
Interest and Brokerage on conversion of India 4½ per cent. Rupee Loans	...	21
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	339	22
Miscellaneous	...	23
	7,522	24
£	76,034	25

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1891, and mencement and close of that Year.

BALANCES, 1890.		1890-91.				UNADJUSTED BALANCES, 31ST MARCH 1891.	
		INDIA.		ENGLAND.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	112,861	19	...	125,920	14,284	...
2	...	22,926	15	...	28,247	17,388	...
3	...	919	...	...	911	459	...
4	5,392	...	154,984	165,239	...	4,863	...
5	6,128	86	13,967	12,442	...	....	7,567
6	1,060	134	1,785	1,435	...	...	1,276
7	5,204	474	...	4,791	65	...	4
8	...	7,470	...	...	...	12,996	...
9	...	10,379	517	230	6,739	15,802	...
10	17,784	155,249	171,287	184,137	161,882	65,792	8,847
11	3,587	...	30,200	29,787	...	...	4,000
12	8,234	...	...	...	...	...	8,234
13	(a) 18,263	147	41,215	48,703	87	...	10,715
14	1,385	5	5,495	6,158	...	...	717
15	9,149	...	4,208	40,836	30,160	...	2,681
16	...	...	184,466	186,662	2,196	...	...
17	...	...	128,952	128,952	...	...	...
18	...	...	71,660	72,874	1,214	...	...
19	...	...	5,584	5,584	...	...	...
20	...	17	118,068	122,332	...	11,464	...
21	...	...	59,502	70,063	...	10,561	...
22	...	1	26,688	26,359	...	11	...
23	339	5,164	15,063	3,843	4,026	...	10,421
24	40,957	5,334	691,101	742,153	37,683	22,036	36,768
25	58,741	160,583	862,388	926,290	199,565	87,828	45,615

(a) Exceeds the closing balance in last year's Accounts by £15, by which that balance was understated in those Accounts.

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1891, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1890.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1891.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	4,40,000	31,261	9,72,33,500	7,381,828	8,87,03,000	6,772,193	89,70,500	640,896
In Madras	2,25,000	16,018	2,35,12,000	1,766,457	2,05,52,000	1,554,432	31,85,000	228,043
In Bombay	48,000	3,397	9,11,23,800	6,820,749	8,16,91,300	6,145,074	94,80,500	679,072
TOTAL .	7,13,000	50,676	21,18,69,300	15,969,034	19,09,46,300	14,471,699	2,16,36,000	1,548,011

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	₹	s.	d.
Amount of Bills drawn	21,18,69,300		
Amount of Bills drawn if issued at 2s. the rupee . . .	15,96,90,340		
Difference on account of Loss by Exchange . . .	5,21,78,960		
The average rate of Exchange on Bills drawn during the year was		1	6·0893039

No. 87.—STATEMENT showing the DISTRIBUTION of the CASH BALANCES.

1st April 1890 (Opening Balance).	No. of Treasuries.			31st March 1891 (Closing Balance).
		INDIA.		
Rx.		Reserve Treasuries:	*Rx.*	*Rx.*
599,616	1	In Calcutta	1,184,655	
225,336	1	In Madras	1,244,606	
491,749	1	In Bombay	1,881,794	
				4,311,055
		In the Bank of Bengal, Calcutta:		
682,998	1	For India, General	588,890	
267,162	1	For Bengal	186,704	
				775,594
187,651	1	In the Bank of Madras	191,973	
620,952	1	In the Bank of Bombay	478,464	
				670,437
		In Agencies of the Banks:		
1,617,362	14	of Bengal	1,591,725	
629,340	10	of Madras	459,805	
570,860	4	of Bombay	595,519	
				2,647,049
		District Treasuries:		
816,509	13	India, General	545,827	
410,129	18	Central Provinces	488,465	
933,096	33	Burma	741,832	
304,026	12	Assam	519,338	
1,432,549	44	Bengal	1,819,570	
1,447,738	48	North-Western Provinces and Oudh	1,128,524	
721,989	31	Punjab	962,763	
1,577,654	24	Madras	1,717,654	
1,212,105	20	Bombay	1,548,136	
				9,472,109
14,748,821		TOTAL TREASURIES IN INDIA . Rx.		17,876,244
		ENGLAND.		
5,402,873	1	Home Treasury of the Government of India	£	3,835,050
20,151,694		GRAND TOTAL		21,711,294

CALCUTTA,
The 6th February 1892.

STEPHEN JACOB,
Comptroller and Auditor General.

Government of India Central Printing Office.—No. 279 C. G.—20-2-92.—450.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1890-91.

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No. 88.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1890-91, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	14,537,295	2,029,024	5,087,045	1,027,214	1
Exchange added to Revenue	2	128,089	...	...	...	2
Permanent Debt incurred—						
Sterling Debt—						
India 3 p. c. Stock	75	...	...	...	...	3
South Indian Railway Debentures and Debenture Stock	75	...	...	...	...	4
Rupee Debt—						
4 p. c. Rupee Loans	75	75	...	...	...	5
TOTAL		75	...	...	...	6
Unfunded Debt—						
Treasury Notes	77	1,500	...	...	...	7
Deposits of Service Funds	78	114,869	...	...	...	8
Savings Bank Deposits	79	337,248	106,515	193,698	70,017	9
TOTAL		453,617	106,515	193,698	70,017	10
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	483	...	117,411	...	11
Appropriation for Reduction of Debt	89	520,029	...	...	..	12
Excluded Local Funds	80	66,965	18,380	79,020	2,885	13
Political and Railway Funds	81	241,584	...	...	...	14
Departmental and Judicial Deposits	82	1,615,748	599,616	573,520	137,031	15
Advances	90	5,741,240	93,280	116,445	17,227	16
Suspense Accounts	91	62,518	36	3,308	338	17
Exchange on Remittance Account	92	168,615	...	...	...	18
Miscellaneous	93	266,643	...	...	...	19
TOTAL		8,683,825	711,312	889,704	157,481	20
Loans to Native States, Presidency Corporations, &c.	83	12,435	...	...	...	21
Loans and Advances by Provincial Governments, &c.	83A	...	10,330	20,484	151	22
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	84	...	...	...	...	23
Repayments	84	1,321,709	...	...	...	24
Remittances—						
Inland Money Orders	95	1,218,745	952,806	1,452,230	521,711	25
Other Departmental Accounts	94	4,737,841	127,728	208,895	*—142,118*	26
Net Receipts by Civil Treasuries from—						
Post Office	97	184,247	447,891	1,078,944	269,161	27
Guaranteed Railways	97	*—170,086*	...	...	...	28
Net Receipts from Civil Treasuries by—						
Telegraph	97	51,550	...	...	...	29
Marine	97	209,710	...	...	...	30
Military	97	7,974,495	...	...	...	31
Public Works	97	*—3,147,358*	478,080	781,497	187,667	32
Remittance Account between England and India	98	469,778	1,424	16,308	4,634	33
TOTAL		11,528,922	2,007,929	3,537,874	841,055	34
Secretary of State's Bills drawn	86	...	...	...	...	35
Total Receipts		36,765,967	4,865,110	9,728,885	2,095,918	36
Opening Balance	87	2,245,102	564,987	1,420,515	304,026	37
GRAND TOTAL		38,911,069	5,430,097	11,149,320	2,399,944	38

SURIES of INDIA on the 31st March 1891; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1891.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	19,695,541	10,658,521	7,291,572	11,647,255	13,248,084	85,221,551	392,009	85,613,560
2	...	...	...	...	...	128,089	...	128,089
3	...	...	...	...	...	...	5,400,000	5,400,000
4	...	...	...	...	...	...	1,495,000	1,495,000
5	...	...	...	...	...	75	...	75
6	...	...	...	...	...	75	6,895,000	6,895,075
7	...	...	...	...	...	1,500	...	1,500
8	...	...	...	3,504	11,220	129,593	...	129,593
9	851,059	337,253	308,030	413,208	865,368	3,482,396	...	3,482,396
10	851,059	337,253	308,030	416,712	876,588	3,613,489	...	3,613,489
11	...	17,750	34,337	...	...	169,981	...	169,981
12	...	...	...	...	...	520,029	...	520,029
13	51,461	87,517	57,191	77,010	260,588	701,017	...	701,017
14	...	...	...	...	...	241,584	...	241,584
15	2,639,250	2,938,800	1,984,221	2,315,732	2,200,463	15,004,381	...	15,004,381
16	108,768	207,400	228,982	388,867	9,404,346	16,306,555	3,784	16,310,339
17	76,766	12,944	8,215	59	1,889	166,073	...	166,073
18	...	...	...	...	...	168,615	...	168,615
19	...	...	...	83,975	305,055	655,673	...	655,673
20	2,876,245	3,264,411	2,312,946	2,865,643	12,172,341	33,933,908	3,784	33,937,692
21	34,647	...	...	10,000	30,851	87,933	...	87,933
22	31,389	70,983	37,235	27,773	36,986	235,331	...	235,331
23	...	...	...	20,000	...	20,000	86,400	106,400
24	...	...	...	...	...	1,321,709	5,693	1,327,402
25	5,103,794	2,053,386	1,208,772	2,033,820	1,939,459	16,484,723	...	16,484,723
26	1,387,152	*—1,175,602*	270,317	*—947,968*	*—4,205,589*	260,656	...	260,656
27	*—98,567*	*—659,560*	*—45,347*	*—386,992*	*—172,585*	617,192	...	617,192
28	...	...	...	712,147	3,033,360	3,575,421	...	3,575,421
29	...	...	...	...	...	51,550	...	51,550
30	...	...	...	...	...	209,710	...	209,710
31	...	...	...	3,221,082	2,621,342	13,816,919	...	13,816,919
32	444,112	*—192,114*	*—136,613*	1,528,723	533,074	477,068	...	477,068
33	29,726	9,734	17,527	112,235	201,022	862,388	199,565	1,061,953
34	6,866,217	35,844	1,314,656	6,273,047	3,950,083	36,355,627	199,565	36,555,192
35	...	...	...	...	...	...	15,969,034	15,969,034
36	30,355,098	14,367,012	11,264,439	21,260,430	30,314,933	160,917,712	23,551,485	184,469,197
37	1,824,178	2,042,371	831,995	2,619,981	2,895,666	14,748,821	5,402,873	20,151,694
38	32,179,276	16,409,383	12,096,434	23,880,411	33,210,599	175,666,533	28,954,358	204,620,891

No. 88.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1890-91, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	19,934,619	1,369,638	3,718,096	701,027	1
Exchange charged as Expenditure		5,087,144	...	...	...	2
Add,—Provincial Surpluses transferred to "Deposits"	3	483	...	117,411	...	3
Deduct,—Provincial Deficits charged against "Deposits"	3	...	*32,166*	...	*2,547*	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	61,702	*—65,911*	312,356	...	5
Capital Charge involved in Redemption of Liabilities	3	...	...	...	...	6
Exchange on Expenditure not charged to Revenue	3	352,781	...	...	...	7
TOTAL		25,436,729	1,271,561	4,147,863	698,480	8
Permanent Debt discharged—						
Sterling Debt—						
India 5 p. c. Stock	75	...	...	...	...	9
India 4 p. c. Stock	75	...	...	...	...	10
Oude and Rohilkund Ry. Debentures	75	...	...	...	...	11
Rupee Debt—						
5½ p. c.	75	200	...	...	...	12
5 p. c.	75	470	...	...	...	13
4½ p. c.	75	3,876	...	...	...	14
4 p. c.	75	10,381	...	...	...	15
Stock Notes	75	...	...	...	1	16
TOTAL		14,927	...	...	1	17
Unfunded Debt—						
Special Loans	76	275	...	...	...	18
Treasury Notes	77	2,800	...	...	...	19
Deposits of Service Funds	78	78,100	...	...	...	20
Savings Bank Deposits	79	255,526	82,944	133,426	52,179	21
TOTAL		336,701	82,944	133,426	52,179	22
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	32,166	...	2,547	23
Excluded Local Funds	80	62,928	17,250	71,711	2,858	24
Political and Railway Funds	81	231,040	...	...	...	25
Departmental and Judicial Deposits	82	1,552,680	584,189	577,983	129,248	26
Advances	90	5,466,120	130,521	110,301	22,051	27
Suspense Accounts	91	14,549	12,381	4,276	20,646	28
Miscellaneous	93	25,890	...	...	...	29
TOTAL		7,353,207	776,507	764,271	177,350	30
Loans to Native States, Presidency Corporations, &c.	83	10,982	...	...	...	31
Loans and Advances by Provincial Governments	83A	...	23,370	22,300	46	32
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	84	...	...	...	...	33
For Expenditure	84	846,246	605,540	...	...	34
Remittances—						
Inland Money Orders	95	776,006	361,022	435,005	262,661	35
Other Local Remittances	96	*—8,446,986*	137,197	1,269,986	69,154	36
Other Departmental Accounts	94	303,599	73,482	...	...	37
Net Payments into Civil Treasuries by—						
Post Office	97	377,415	623,719	1,082,452	275,181	38
Guaranteed Railways	97	3,572,992	...	...	...	39
Net Issues from Civil Treasuries to—						
Telegraph	97	82,467	11,398	28,769	12,346	40
Marine	97	8,255	45	21,136	*—8,737*	41
Military	97	2,002,980	327,550	1,110,212	155,903	42
Public Works	97	*—3,150,927*	490,845	771,817	186,042	43
Remittance Account between England and India	98	122,178	6	...	...	44
TOTAL		*—4,352,021*	2,025,264	4,719,377	952,550	45
Secretary of State's Bills paid	86	6,772,193	...	...	...	46
Total Disbursements		36,418,964	4,785,186	9,787,237	1,880,606	47
Closing Balance	87	2,492,105	644,911	1,362,083	519,338	48
GRAND TOTAL		38,911,069	5,430,097	11,149,320	2,399,944	49

SURIES of INDIA on the 31st March 1891; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1891—*continued.*

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	9,064,771	4,973,281	4,677,196	8,379,677	8,777,781	61,596,086	15,568,875	77,164,961
2	...	...	...	...	...	5,087,144	...	5,087,144
3	...	17,750	34,337	...	...	169,981	...	169,981
4	*153,877*	...	...	*94,821*	*85,197*	*368,608*	...	*368,608*
5	235,051	*—1,591*	434,335	949,254	7,992	1,933,188	1,079,663	3,012,851
6	...	...	...	...	...	...	4,692,557	4,692,557
7	...	...	...	...		352,781	...	352,781
8	9,145,945	4,989,440	5,145,868	9,234,110	8,700,576	68,770,572	21,341,095	90,111,667
9	...	...	...	...	....	...	1,306	1,306
10	...	...	...	...	...	...	84,670	84,670
11	...	...	...	...	...	...	500,000	500,000
12	...	...	...	...	...	200	...	200
13	...	...	...	...	...	470	...	470
14	...	...	...	...	...	3,876	...	3,876
15	...	...	...	...	...	10,381	...	10,381
16	215	20	50	114	58	458	...	458
17	215	20	50	114	58	15,385	585,976	601,361
18	...	...	...	...	534	809	...	809
19	...	...	...	...	...	2,800	...	2,800
20	...	...	...	2,969	4,605	85,674	...	85,674
21	714,094	311,216	259,277	401,233	718,881	2,928,776	...	2,928,776
22	714,094	311,216	259,277	404,202	724,020	3,018,059	...	3,018,059
23	153,877	...	...	94,821	85,197	368,608	...	368,608
24	47,195	93,096	54,486	127,421	254,173	731,118	...	731,118
25	...	...	...	...	...	231,040	...	231,040
26	2,594,118	2,936,379	2,108,850	2,343,370	2,182,724	15,009,541	...	15,009,541
27	118,750	186,920	228,506	393,198	9,655,585	16,311,952	7,498	16,319,450
28	16,982	7,724	4,418	43,853	42,033	166,862	...	166,862
29	...	...	...	...	33,479	59,369	11	59,380
30	2,930,922	3,224,119	2,396,260	3,002,663	12,253,191	32,878,490	7,509	32,885,999
31	438,618	...	...	74,701	20,000	544,301	...	544,301
32	60,902	200,501	59,650	33,618	110,636	511,023	...	511,023
33	...	...	...	...	...	...	898,100	898,100
34	13,787	267,100	...	43,511	53,396	1,829,580	1,360,338	3,189,918
35	5,264,834	3,224,566	1,542,184	2,293,627	2,325,724	16,485,629	...	16,485,629
36	10,562,503	1,384,169	*—1,345,908*	734,043	*—4,330,848*	33,310	...	33,310
37	*—12*	*—53,199*	*—82*	*—75,908*	10,204	258,084	...	258,084
38	*—41,121*	*—1,055,967*	*—362,096*	*—124,112*	*—158,277*	617,194	...	617,194
39	...	...	...	...	...	3,572,992	...	3,572,992
40	*—140,605*	18,289	9,069	48,889	*—21,149*	49,473	...	49,473
41	56,926	*—297*	*—1*	4,016	129,428	210,771	...	210,771
42	585,905	2,575,334	3,406,491	1,521,016	2,131,528	13,816,919	...	13,816,919
43	485,712	*—233,775*	*—96,902*	1,490,447	602,966	546,225	...	546,225
44	322	139	775	27,004	10,159	160,583	926,290	1,086,873
45	16,774,464	5,859,259	3,153,530	5,919,022	699,735	35,751,180	926,290	36,677,470
46	...	...	...	1,554,432	6,145,074	14,471,699	...	14,471,699
47	30,078,947	14,851,655	11,014,635	20,266,373	28,706,686	157,790,289	25,119,308	182,909,597
48	2,100,329	1,557,728	1,081,799	3,614,038	4,503,913	17,876,244	3,835,050	21,711,294
49	32,179,276	16,409,383	12,096,434	23,880,411	33,210,599	175,666,533	28,954,358	204,620,891

No. 89.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT, for the Year ended 31st March 1891.

Credit.	India, General.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	£	*Rx.*
Appropriation for the Reduction of Debt	520,029	520,029	...	520,029

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1891.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	1,404,547	12,463	61,498	3,733	29,091	40,853	7,910	38,056	40,554	1,638,705	...	1,638,705
Advances for Rest Camps	...	...	...	...	...	522	2,439	193	...	3,154	...	3,154
Special Advances	400,000	...	...	...	15,164	2	332	4,258	...	419,756	...	419,756
Forest Advances	21,852	50,702	49,408	12,855	28,904	66,084	40,244	74,268	94,407	438,724	...	438,724
Advances for Survey Operations	...	3	...	263	...	13	...	5,519	16,416	22,214	...	22,214
Salt and Excise Advances	...	...	...	...	...	...	...	1,942	2,347	4,289	...	4,289
Opium Advances	...	...	...	...	4,483	...	...	...	...	4,483	...	4,483
Stock Account—Opium	...	...	...	...	...	...	...	733	49,142	49,875	...	49,875
Advances Recoverable, Post Office	23,878	113	1,812	216	1,768	4,350	2,249	1,160	502	36,048	...	36,048
Advances Recoverable, Marine	13,683	...	...	...	...	...	...	...	...	13,683	..	13,683
Advances Recoverable, Military	...	...	...	...	...	...	...	...	2,236	2,236	...	2,236
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	163	...	...	...	...	163	...	163
Irrigation	...	...	...	...	2,652	...	4,453	...	...	7,105	...	7,105
Famine Relief, P. W. D.	2,809	...	...	...	...	...	...	...	...	2,809	...	2,809
PERMANENT ADVANCES—												
Permanent Advances, Civil	303	28	2,833	155	4,282	145	102	128	1,445	9,421	...	9,421
Post Office Permanent Advances	14	...	25	5	39	1,800	405	12	141	2,441	...	2,441
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	30,034	...	...	...	...	...	...	...	...	30,034	...	30,034
Ditto ditto, Mauritius	23,351	...	...	...	...	...	...	...	...	23,351	...	23,351
Ditto ditto, Straits Settlements	16,255	...	...	...	...	...	...	...	...	16,255	...	16,255
Berar Suspense Account	325,718	...	...	...	...	...	...	...	...	325,718	...	325,718
Account Current with Native States	28,472	1,217	...	...	15,802	11	89,933	76,287	61,045	272,767	...	272,767
Ditto ditto Post Office	11,205	28,754	...	...	...	93,620	80,915	186,311	185	400,990	...	400,990
COINAGE ACCOUNTS—												
Mint Certificates	3,367,375	...	...	...	...	...	...	...	8,916,021	12,283,396	...	12,283,396
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	216,697	216,697	...	216,697

Copper Coinage Account	25,954	...	...	...	...	...	...	...	3,208	29,162	...	29,162
Small Coin Depôt Balances	45,790	...	869	...	6,420	...	...	...	...	53,079	...	53,079
ENGLAND—												
REPAYMENT OF ADVANCES:												
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,284	1,284
Repayment of portion of Expenditure in England during the year 1889-90, on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	2,500	2,500
TOTAL	5,741,240	93,280	116,445	17,227	108,768	207,400	228,982	388,867	9,404,346	16,306,555	3,784	16,310,339
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	1,393,271	12,911	58,440	3,899	27,974	41,382	6,122	39,132	40,004	1,623,135	...	1,623,135
Advances for Rest Camps	...	...	...	...	...	473	2,061	195	...	2,729	...	2,729
Special Advances	250,000	...	...	...	25,372	2	712	4,190	...	280,276	...	280,276
Forest Advances	22,338	51,793	48,935	13,165	28,513	68,597	40,056	73,990	93,539	440,926	...	440,926
Advances for Survey Operations	45	20	...	1,308	...	160	...	5,724	16,109	23,366	...	23,366
Salt and Excise Advances	...	...	...	...	...	...	...	1,793	2,122	3,915	...	3,915
Opium Advances	...	...	...	...	3,787	...	...	...	...	3,787	...	3,787
Stock Account—Opium	...	...	...	...	...	...	...	580	37,381	37,961	...	37,961
Advances Recoverable, Post Office	21,051	105	979	527	2,883	4,068	3,694	698	521	34,526	...	34,526
Advances Recoverable, Marine	13,359	...	...	...	...	...	...	...	...	13,359	...	13,359
Advances Recoverable, Military	5,841	...	...	...	...	...	...	31,893	...	37,734	...	37,734
Famine Relief, P. W. D.	2,809	...	...	...	...	...	...	...	...	2,809	...	2,809
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	137	...	...	...	...	137	...	137
Irrigation	...	...	...	...	10,212	...	4,085	...	...	14,297	...	14,297
Carried forward	1,708,714	64,829	108,354	18,899	98,878	114,682	56,730	158,195	189,676	2,518,957	...	2,518,957

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1891 —*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward .	1,708,714	64,829	108,354	18,899	98,878	114,682	56,730	158,195	189,676	2,518,957	...	2,518,957
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil . .	519	105	1,912	468	4,218	185	878	420	1,728	10,433	...	10,433
Post Office Permanent Advances .	7	...	35	6	42	1	15	2	34	142	...	142
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon . .	33,900	...	...	...	...	...	...	...	...	33,900	...	33,900
Ditto ditto, Mauritius . .	22,832	...	...	...	...	...	...	...	...	22,832	...	22,832
Ditto ditto, Straits Settlements	14,137	...	...	...	...	...	...	...	...	14,137	...	14,137
Berar Suspense Account . .	335,992	...	...	...	...	...	...	...	...	335,992	...	335,992
Account Current with Native States .	32,943	...	...	...	15,612	36	90,036	77,478	67,080	283,185	...	283,185
Ditto ditto Post Office .	35,635	65,587	...	...	...	69,323	78,147	142,217	8,685	399,594	...	399,594
COINAGE ACCOUNTS—												
Mint Certificates	3,279,251	...	...	...	...	...	...	...	9,306,428	12,585,679	...	12,585,679
Bullion Advances for Coinage . .	2,190	...	...	...	...	...	...	...	...	2,190	...	2,190
Small Coin Depôt Balances . .	...	...	...	2,678	...	2,693	2,700	14,886	81,954	104,911	...	104,911
ENGLAND—												
ADVANCES REPAYABLE:												
For purchase of Malt Liquor on behalf of the Imperial Government .	...	...	...	...	...	...		...	...	...	1,284	1,284
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	6,214	6,214
TOTAL .	5,466,120	130,521	110,301	22,051	118,750	186,920	228,506	393,198	9,655,585	16,311,952	7,498	16,319,450

No. 91.—SUSPENSE ACCOUNTS for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
RECEIPTS—												
Suspense Accounts—												
Suspense Account	301	11	476	...	1,693	...	...	...	...	2,481	...	2,481
Forest Suspense	...	...	...	...	244	...	...	...	...	244	...	244
Post Office Suspense Account	34	...	...	8	77	40	28	29	...	216	...	216
English Stores Suspense Account	...	...	...	...	14	...	62	...	292	368	...	368
Savings Bank Investment Account, P. O.	747	...	...	...	...	...	30	30	200	1,007	...	1,007
Cheques and Bills—												
Pre-audit Cheques	...	...	...	...	6,282	100	...	...	...	6,382	...	6,382
Cheques issued, Local Funds	...	...	...	...	...	270	...	...	1,343	1,613	...	1,613
Bills of Exchange, receivable	55,000	...	...	...	...	...	...	...	...	55,000	...	55,000
Departmental Accounts—												
Civil Departmental Balances	1,319	4	1,280	...	67,821	...	4,013	...	...	74,437	...	74,437
Postal Cash Balances	1,624	...	...	...	...	...	...	...	...	1,624	...	1,624
Telegraph Cash Balances	1,463	...	...	...	...	...	...	...	...	1,463	...	1,463
Marine Cash Balances	35	...	...	...	...	...	...	...	...	35	...	35
Public Works Cash Balances—												
Buildings and Roads	1,496	21	370	285	424	500	1,330	...	...	4,426	...	4,426
Irrigation	...	...	...	...	211	...	...	...	...	211	...	211
Railway Revenue	...	...	...	45	...	8,347	2,752	...	...	11,144	...	11,144
Railway Capital	499	...	1,182	...	...	3,687	...	...	54	5,422	...	5,422
Total	62,518	36	3,308	338	76,766	12,944	8,215	59	1,889	166,073	...	166,073
DISBURSEMENTS—												
Suspense Accounts—												
Suspense Account	...	...	...	18,305	...	314	237	1,137	...	19,993	...	19,993
Capitalized Outstanding	...	...	...	...	107	...	...	...	5,049	5,156	...	5,156
Post Office Suspense Account	...	4	173	...	...	...	...	...	11	188	...	188
English Stores Suspense Account	...	...	...	...	...	...	...	91	...	91	...	91
Savings Bank Investment Account, P. O.	...	36	75	...	185	1,243	...	...	...	1,539	...	1,539
Cheques and Bills—												
Pre-audit Cheques	...	198	606	...	...	...	606	5,563	2,703	9,676	...	9,676
Cheques issued, Local Funds	...	286	...	...	...	...	...	...	...	286	...	286
Bills Payable	98	...	...	...	...	...	...	...	...	98	...	98
Departmental Cheques	...	...	...	...	...	...	...	...	19	19	...	19
Departmental Accounts—												
Civil Departmental Balances	...	...	...	44	...	940	...	10,300	13,460	24,744	...	24,744
Postal Cash Balances	...	2,353	2,546	2,297	10,962	5,100	2,742	14,558	3,697	44,260	...	44,260
Military Cash Balances	10,184	...	...	...	...	...	...	6,385	15,271	31,840	...	31,840
Public Works Cash Balances—												
Buildings and Roads	...	...	...	...	...	...	...	200	45	245	...	245
Irrigation	558	...	544	...	...	127	642	...	235	2,106	...	2,106
Railway Revenue	3,709	372	332	...	5,478	...	...	4,173	1,543	15,607	...	15,607
Railway Capital	...	9,127	...	...	250	...	191	1,446	...	11,014	...	11,014
Total	14,549	12,381	4,276	20,646	16,982	7,724	4,418	43,853	42,033	166,862	...	166,862

No. 92.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1891.

		Page.	Sterling Amount.	Amount of Exchange.	Amount of Exchange.
			£	*Rx.*	*Rx.*
Exchange brought to account:—					
On Expenditure in England		9	15,568,875		5,087,144
„ Revenue in England		5	392,009		128,089
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE			15,176,866		4,959,055
„ Expenditure in England not charged to Revenue		9	1,079,663		352,781
			16,256,529		5,311,836
Credited as Revenue, under the head "Exchange"		5			78,198
					5,233,638
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	15,969,034	242		5,217 896	
„ Railway Companies—Capital Account	498,186	103		74,608	
	16,467,220			5,292,504	
Remittance Account—					
Postal and Money Order Transactions	165,239	103		42,631	
East Indian Railway Advances	184,466	„		74,057	
Rajputana-Malwa Railway Advances	128,952	„		40,491	
South India Railway Advances	71,660	„		18,972	
Bengal and North Western Railway Advances	5,584	„		1,725	
Military Remittances	48,616	„		15,751	
Other Transactions	122,208	„		33,854	
	726,725	„		227,481	
			15,740,495		5,065,023
Exchange brought to account in excess of that involved in the Remittances from India during the year			516,034	Whereon Exchange at average rate is	*Rx.* + 168,615

No. 93.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	66	...	...	...	...	...	...	...	...	66	...	66
Security Purchase Account	7	...	...	...	...	...	...	...	...	7	...	7
Exchange Investment Account	21,285	...	...	...	...	...	...	...	...	21,285	...	21,285
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	13,898	13,898	...	13,898
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	23,582	23,582	...	23,582
Government Account	1,870	...	...	...	...	...	...	...	...	1,870	...	1,870
London Bills Payable, Exchange	243,415	...	...	...	...	...	...	83,975	267,575	594,965	...	594,965
TOTAL	266,643	...	...	...	...	...	...	83,975	305,055	655,673	...	655,673
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	983	...	...	...	...	...	...	...	...	983	...	983
Security Purchase Account	500	...	...	...	...	...	...	...	...	500	...	500
Exchange Investment Account	22,859	...	...	...	...	...	...	...	...	22,859	...	22,859
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	13,021	13,021	...	13,021
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	20,458	20,458	...	20,458
Wasika Officer, Lucknow	1,548	...	...	...	...	...	...	...	...	1,548	...	1,548
ENGLAND—												
Miscellaneous Deposits:												
Portion of outstanding Interest, repaid by the Eastern Bengal Railway Company on the purchase of their Undertaking by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	..	...	...	...	...	11	11
TOTAL	25,890	...	...	...	...	...	...	...	33,479	59,369	11	59,380

No. 94.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1891.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.												
MONEY ORDERS	16,484,723	...	+1,218,745	+952,806	+1,452,230	+521,711	+5,103,794	+2,053,386	+1,208,772	+2,033,820	+1,939,459	+16,484,723
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Civil and Civil	13,758,700	13,757,987	+4,295,450	*—121,741*	+133,701	*—143,603*	+1,988,184	*—1,335,594*	+336,176	*—895,315*	*—4,256,545*	+713
Account Current between Military and Military	331,615	331,615	+20,232	...	...	...	...	...	...	*—2,065*	*—24,447*	...
Account Current between P. W. & Telegraph, Public Works Accounts	133,451	23,049	+30,532	+8,092	+5,576	+447	+12,081	+12,802	+25,169	+4,387	+11,316	+110,402
Account Current between Post Office and Telegraph, Post Office Accounts	99,978	32,765	*—2,967*	*—1,153*	+1,385	*—1,342*	+85,825	*—4,893*	*—3,151*	*—3,704*	*—2,787*	+67,213
Transfers between P. W. Officers	20,291,952	20,291,246	+306,672	+242,530	+68,233	+2,380	*—698,938*	+152,083	*—87,877*	*—51,251*	+66,874	+1,706
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	14,989	6,855	+8,134	...	...	....	...	...	...	...	...	+8,134
Account between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	533,475	459,987	+73,488	...	...	...	...	...	...	...	...	+73,488
TOTAL OTHER DEPARTMENTAL ACCOUNTS	35,164,160	34,903,504	+4,737,841	+127 728	+208,895	*—142,118*	+1,387,152	*—1,175,602*	+270,317	*—947,968*	*—4,205,589*	+260,656
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	8,816,178	8,198,986	+184,247	+447,891	+1,078,944	+269,161	*—98,567*	*—659,560*	*—45,347*	*—386,992*	*—172,585*	+617,192
Accounts between Civil and Guaranteed Railways, Civil Accounts	6,943,098	3,367,677	*—170,086*	...	...	...	...	...	...	+712,147	+3,033,360	+3,575,421
TOTAL	15,759,276	11,566,663	+14,161	+447,891	+1,078,944	+269,161	*—98,567*	*—659,560*	*—45,347*	+325,155	+2,860,775	+4,192,613
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Telegraph Accounts	683,059	631,500	+51,550	...	...	...	...	...	...	...	...	+51,550
Accounts Current between Civil and Marine, Marine Accounts	274,663	64,953	+209,710	...	...	...	...	...	...	...	...	+209,710
Accounts Current between Civil and Military, Military Accounts	14,562,388	745,469	+7,974,495	...	...	...	...	...	...	+3,221,082	+2,621,342	+13,816,919
Accounts Current between Civil and Public Works, Public Works Accounts	20,768,506	20,291,438	*—3,147,358*	+478,080	+781,497	+187,667	+444,112	*—192,114*	*—136,613*	+1,528,723	+533,074	+477,068
TOTAL	36,288,607	21,733,360	+5,088,397	+478,080	+781,497	+187,667	+444,112	*—192,114*	*—136,613*	+4,749,805	+3,154,416	+14,555,247
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	862,388	...	+469,778	+1,424	+16,308	+4,634	+29,726	+9,734	+17,527	+112,235	+201,022	+862,388

DISBURSEMENTS.												
Money Orders	...	16,485,629	—776,006	—361,022	—435,005	—262,661	—5,264,834	—3,224,566	—1,542,184	—2,293,627	—2,325,724	—16,485,629
Other Local Remittances	134,029,809	134,063,119	+8,446,986	—137,197	—1,269,986	—69,154	—10,562,503	—1,334,169	+1,345,908	—734,043	+4,330,848	—33,310
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between P. W. and Telegraph, Telegraph Accounts	23,059	134,582	—111,523	...	...	...	...	...	...	...	...	—111,523
Account Current between Post Office and Telegraph, Telegraph Accounts	32,763	99,983	—67,220	...	...	...	...	...	...	...	...	—67,220
Transfers between Telegraph Officers	1,003	1,003	+14	...	...	...	—61	...	...	...	+47	...
Ditto ditto Indian and Indo-European Telegraph, Telegraph Accounts	89,159	89,159	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	6,851	14,985	—8,134	...	...	...	...	...	...	...	...	—8,134
Account between Guaranteed Railways & P. W. D., Public Works Accounts	460,903	532,110	—116,736	—73,482	...	...	+73	+53,199	+82	+75,908	—10,251	—71,207
TOTAL OTHER DEPARTMENTAL ACCOUNTS	613,738	871,822	—303,599	—73,482	...	...	+12	+53,199	+82	+75,908	—10,204	—258,084
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	8,329,609	8,946,803	—377,415	—623,719	—1,082,452	—275,181	+41,121	+1,055,967	+362,096	+124,112	+158,277	—617,194
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,349,492	6,922,484	—3,572,992	...	...	...	...	...	...	...	...	—3,572,992
	11,679,101	15,869,287	—3,950,407	—623,719	—1,082,452	—275,181	+41,121	+1,055,967	+362,096	+124,112	+158,277	—4,190,186
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Civil Accounts	640,705	690,178	—82,467	—11,398	—28,769	—12,346	+140,605	—18,289	—9,069	—48,889	+21,149	—49,473
Accounts Current between Civil and Marine, Civil Accounts	63,706	274,477	—8,255	—45	—21,136	+8,737	—56,926	+297	+1	—4,016	—129,428	—210,771
Accounts between Civil and Military, Civil Accounts	682,270	14,499,189	—2,002,980	—327,550	—1,110,212	—155,903	—585,905	—2,575,334	—3,406,491	—1,521,016	—2,131,528	—13,816,919
Accounts between Civil and Public Works, Civil Accounts	15,991,206	16,537,431	+3,150,927	—490,845	—771,817	—186,042	—485,712	+233,775	+96,902	—1,490,447	—602,966	—546,225
TOTAL	17,377,887	32,001,275	+1,057,225	—829,838	—1,931,934	—345,554	—987,938	—2,359,551	—3,318,657	—3,064,368	—2,842,773	—14,623,388
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	160,583	—122,178	—6	...	...	—322	—139	—775	—27,004	—10,159	—160,583

No. 95.—ACCOUNT of ISSUES and PAYMENTS of INLAND MONEY ORDERS, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
RECEIPTS—												
Inland Money Orders (Post Office) .	1,218,745	952,806	1,452,230	521,711	5,103,794	2,053,386	1,208,772	2,033,820	1,939,459	16,484,723	...	16,484,723
PAYMENTS—												
Inland Money Orders (Post Office) .	776,006	361,022	435,005	262,661	5,264,834	3,224,566	1,542,184	2,293,627	2,325,724	16,485,629	...	16,485,629

No. 96.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1891.

ABSTRACT.

	Net Receipts + Payments—
	Rx.
INDIA, GENERAL	+ 8,446,986
CENTRAL PROVINCES	— 137,197
BURMA	— 1,269,986
ASSAM	— 69,154
BENGAL	— 10,562,503
N.-W. PROVINCES AND OUDH	— 1,384,169
PUNJAB	+ 1,345,908
MADRAS	— 734,043
BOMBAY	+ 4,330,848
TOTAL .	*Rx.* — 33,310

No. 96.—Other Local Remittances during the Year ended 31st March 1891 —*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	5,522,251	5,522,251	...	703,552	703,552	...	2,583,635	2,583,635	...
Forest Remittances	49,154	48,785	+369	181,389	181,153	+236	532,328	537,273	—4,945
Post Office Remittances—									
Transfers between Postal Officers	474,576	534,552	—59,976	136,133	100,112	+36,021	18,220	16,838	+1,382
Treasury Suspense Account	744,150	744,152	—2	677,914	677,714	+200	1,118,126	1,118,361	—235
Mint Remittances	4,674,840	4,674,755	+85	...	...	...	...	...	...
Small Coin Depôt Remittances	193,065	193,065	...	...	...	...	4,517	4,517	...
Bengal Remittances	4,448,207	4,448,207	...	...	...	...	...	..	...
Miscellaneous Remittances	71,149	70,991	+158	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	44,097	46,000	—1,903	86,600	87,100	—500	873,408	869,678	+3,730
Foreign Supply Bills	378,378	376,013	+2,365	48,218	33,968	+14,250	273	273	...
Remittance Transfer Receipts since April 1873	40,369	40,591	—222	39,136	39,621	—485	237,628	236,512	+1,116
Foreign Remittance Transfer Receipts	421,168	420,760	+408	16,331	16,206	+125	48,058	47,239	+819
Emigrants' Remittance Receipts	5,149	5,954	—805	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	16,778,551	8,292,961	+8,485,590	129,000	315,110	—186,110	77,010	1,324,233	—1,247,223
Central Adjusting Account	293,092	272,173	+20,919	2,746	3,680	—934	21,623	46,253	—24,630
TOTAL	34,138,196	25,691,210	+8,446,986	2,021,019	2,158,216	—137,197	5,514,826	6,784,812	—1,269,986

No. 96.—Other Local Remittances during the Year ended 31st March 1891 —*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	406,083	406,083	...	7,936,182	7,937,910	*—1,728*	4,809,216	4,809,216	...
Opium Remittances	...	...	...	925,482	925,543	*—61*	...	...	...
Customs Remittances	...	...	...	2,661,710	2,661,714	*—4*	...	...	...
Forest Remittances	59,177	59,387	*—210*	109,663	108,835	+828	211,402	218,036	*—6,634*
Post Office Remittances—									
Transfers between Postal Officers	81,501	80,783	+718	678,135	670,791	+7,344	274,944	257,054	+17,890
Treasury Suspense Account	375,210	375,210	...	4,064,319	4,062,579	+1,740	2,483,284	2,482,060	+1,224
Small Coin Depôt Remittances	40,812	40,812	...	10,620	10,620	...	19,167	19,167	...
Judicial Remittances	...	...	...	8,747	8,747	...	...	...	...
Miscellaneous Remittances	...	...	...	444	...	+444	131,060	131,060	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	38,482	38,071	+411	1,122,961	1,118,181	+4,780	144,064	142,074	+1,990
Foreign Supply Bills	402,800	399,310	+3,490	2,931	2,801	+130	855	1,010	*—155*
Remittance Transfer Receipts since April 1873	31,562	30,636	+926	285,192	330,259	*—45,067*	325,905	325,324	+581
Foreign Remittance Transfer Receipts	8,439	8,586	*—147*	23,816	23,647	+169	292,693	293,807	*—1,114*
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	257,290	328,378	*—71,088*	1,325,359	11,892,567	*—10,567,208*	576,293	1,973,000	*—1,396,707*
Central Adjusting Account	717	3,971	*—3,254*	60,456	24,326	+36,130	9,990	11,234	*—1,244*
TOTAL	1,702,073	1,771,227	*—69,154*	19,216,017	29,778,520	*—10,562,503*	9,278,873	10,663,042	*—1,384,169*

No. 96.—Other Local Remittances during the Year ended 31st March 1891—*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	4,307,046	4,307,046	...	10,403,113	10,403,113	...	14,422,721	14,422,721	...
Salt Remittances	...	...	...	1,923,185	1,932,113	—*8,928*	12,500	12,500	...
Customs Remittances	...	...	...	170,419	170,419	...	...	...	...
Forest Remittances	118,823	117,612	+1,211	295,542	295,429	+113	288,572	288,572	...
Post Office Remittances—									
Transfers between Postal Officers	170,510	170,804	—*294*	326,017	322,634	+3,383	35,885	35,715	+170
Treasury Suspense Account	1,423,265	1,424,340	—*1,075*	2,192,587	2,192,719	—*132*	1,840,724	1,841,153	—*429*
Mint Remittances	...	...	...	...	...	...	9,406,436	9,403,059	+3,377
Small Coin Depôt Remittances	...	...	...	...	...	...	212,567	212,567	...
Miscellaneous Remittances	500	500	...	53,789	56,226	—*2,437*	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	294,334	290,499	+3,835	85,934	87,534	—*1,600*	625,572	635,792	—*10,220*
Foreign Supply Bills	118,895	119,425	—*530*	720	705	+15	658,740	650,637	+8,103
Remittance Transfer Receipts since April 1873	283,707	284,815	—*1,108*	210,305	212,530	—*2,225*	359,043	357,681	+1,362
Foreign Remittance Transfer Receipts	149,043	152,462	—*3,419*	151,028	150,801	+227	656,010	658,541	—*2,531*
Emigrants' Remittance Receipts	...	...	...	2,532	2,518	+14	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,642,375	170,000	+1,472,375	2,607,963	3,375,753	—*767,790*	6,502,063	2,223,900	+4,278,163
Central Adjusting Account	22,265	147,352	—*125,087*	70,588	25,271	+45,317	113,487	60,634	+52,853
TOTAL	8,530,763	7,184,855	+1,345,908	18,493,722	19,227,765	—*734,043*	35,134,320	30,803,472	+4,330,848

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	209,674	81,060	+128,614	...	...	...	...	...	...	...	...	
Central Provinces Accounts	81,044	209,807	...	*—128,763*	...	...	...	...	...	...	...	*—149*
India and Burma—												
India Accounts	128,349	211,385	*—83,036*	...	...	...	...	...	...	...	...	
Burma Accounts	211,207	128,155	...	...	+83,052	...	...	...	...	...	...	+16
India and Assam—												
India Accounts	18,158	267,565	*—249,407*	...	...	...	...	...	...	...	...	
Assam Accounts	267,191	17,777	...	...	...	+249,414	...	...	...	...	...	+7
India and Bengal—												
India Accounts	747,462	1,072,801	*—325,339*	...	...	...	...	...	...	...	...	
Bengal Accounts	1,073,024	747,611	...	...	...	...	+325,413	...	...	...	...	+74
India and N.-W. Provinces & Oudh—												
India Accounts	908,498	750,397	+158,101	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh Accounts	749,455	907,614	...	...	...	...	...	*—158,159*	...	...	...	*—58*
India and Punjab—												
India Accounts	689,209	462,243	+226,966	...	...	...	...	...	...	...	...	
Punjab Accounts	464,738	691,715	...	...	...	...	...	...	*—226,977*	...	...	*—11*
India and Madras—												
India Accounts	1,126,619	159,870	+966,749	...	...	...	...	...	...	...	...	
Madras Accounts	164,011	1,130,125	...	...	...	...	...	...	...	*—966,114*	...	+635
India and Bombay—												
India Accounts	3,601,165	128,363	+3,472,802	...	...	...	...	...	...	...	...	
Bombay Accounts	128,411	3,601,226	...	...	...	...	...	...	...	...	*—3,472,815*	*—13*
Central Provinces and Burma—												
Central Provinces Accounts	237	545	...	*—308*	...	...	...	...	...	...	...	
Burma Accounts	545	237	...	...	+308	...	...	...	...	...	...	...
Central Provinces and Assam—												
Central Provinces Accounts	109	79	...	+30	...	...	...	...	...	...	...	
Assam Accounts	79	108	...	...	...	*—29*	...	...	...	...	...	+1
Central Provinces and Bengal—												
Central Provinces Accounts	1,496	46,360	...	*—44,864*	...	...	...	...	...	...	...	
Bengal Accounts	46,270	1,366	...	...	...	...	+44,904	...	...	...	...	+40

Central Provinces and N.-W. Provinces & Oudh—													
Central Provinces Accounts . .	11,223	2,676	...	+8,547	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh Accounts	2,676	11,223	...	...	...	...	...	—8,547	...	...	...	...	
Central Provinces and Punjab—													
Central Provinces Accounts .	6,774	1,002	...	+5,772	...	...	...	...	...	...	...	...	
Punjab Accounts	1,002	6,774	...	...	...	...	...	...	—5,772	...	...	...	
Central Provinces and Madras—													
Central Provinces Accounts . .	4,528	7,346	...	—2,818	...	...	...	...	...	...	...	...	
Madras Accounts . . .	7,346	4,528	...	...	...	...	...	...	...	+2,818	...	...	
Central Provinces and Bombay—													
Central Provinces Accounts . .	48,140	7,477	...	+40,663	...	...	...	...	...	...	...	...	
Bombay Accounts . . .	7,477	48,140	...	...	...	...	...	...	...	...	—40,663	...	
Burma and Assam—													
Burma Accounts . . .	752	276	...	...	+476	...	...	...	...	...	...	...	
Assam Accounts . . .	276	752	...	...	...	—476	...	...	...	...	...	...	
Burma and Bengal—													
Burma Accounts . . .	13,794	5,447	...	...	+8,347	...	...	...	...	...	...	...	
Bengal Accounts . . .	5,682	13,729	...	...	...	...	—8,047	...	...	...	...	...	+300
Burma and N.-W. Provinces & Oudh—													
Burma Accounts . . .	19,211	2,271	...	...	+16,940	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh Accounts	2,384	19,324	...	...	...	...	...	—16,940	...	...	...	...	
Burma and Punjab—													
Burma Accounts . . .	19,204	2,645	...	...	+16,559	...	...	...	...	...	...	...	
Punjab Accounts . . .	2,622	19,181	...	...	...	...	...	...	—16,559	...	...	...	
Burma and Madras—													
Burma Accounts . . .	37,384	39,815	...	...	—2,431	...	...	...	...	...	...	...	
Madras Accounts . . .	39,970	37,539	...	...	...	...	...	...	...	+2,431	...	...	
Burma and Bombay—													
Burma Accounts . . .	22,447	11,997	...	...	+10,450	...	...	...	...	...	...	...	
Bombay Accounts . . .	11,994	22,444	...	...	...	...	...	...	...	...	—10,450	...	
Assam and Bengal—													
Assam Accounts . . .	17,395	415,785	...	...	...	—398,390	...	...	...	...	...	...	
Bengal Accounts . . .	415,894	17,472	...	...	...	...	+398,422	...	...	...	...	...	+32
Assam and N.-W. Provinces & Oudh—													
Assam Accounts	4,935	2,137	...	...	...	+2,798	...	...	...	...	...	...	
N.-W. Provinces & Oudh Accounts	2,144	4,942	...	...	...	...	...	—2,798	...	...	...	...	
Assam and Punjab—													
Assam Accounts	823	500	...	...	...	+323	...	...	...	...	...	...	
Punjab Accounts . . .	530	853	...	...	...	...	...	...	—323	...	...	...	
Carried forward .	11,323,558	11,322,684	+4,295,450	—121,741	133,701	—146,360	760,692	—186,444	—249,631	—960,865	—3,523,928		+874

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	11,323,558	11,322,684	+4,295,450	—121,741	133,701	—146,360	760,692	—186,444	—249,631	—960,865	—3,523,928	+874
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	60	4	...	...	...	+56	...	...	...	...	...	...
Madras Accounts	4	60	...	...	...	...	...	...	...	—56	...	
Assam and Bombay—												
Assam Accounts	2,719	18	...	...	...	+2,701	...	...	...	...	...	...
Bombay Accounts	18	2,719	...	...	...	...	...	...	...	...	—2,701	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,246,169	48,145	...	...	...	...	+1,198,024	...	...	...	...	—309
N.-W. Provinces & Oudh Accounts .	46,027	1,244,360	...	...	...	...	...	—1,198,333	...	...	...	
Bengal and Punjab—												
Bengal Accounts	6,523	3,620	...	...	...	...	+2,903	...	...	...	...	+142
Punjab Accounts	3,778	6,539	...	...	...	...	...	...	—2,761	...	...	
Bengal and Madras—												
Bengal Accounts	36,579	15,046	...	...	...	...	+21,533	...	...	...	...	...
Madras Accounts	15,032	36,565	...	...	...	...	...	...	...	—21,533	...	
Bengal and Bombay—												
Bengal Accounts	6,995	1,963	...	...	...	...	+5,032	...	...	...	...	+7
Bombay Accounts	2,083	7,108	...	...	...	...	...	...	...	...	—5,025	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts .	88,410	127,674	...	...	...	...	...	—39,264	...	...	...	...
Punjab Accounts	127,674	88,410	...	...	...	...	...	...	+39,264	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts .	5,328	11,837	...	...	...	...	...	—6,509	...	...	...	...
Madras Accounts	11,848	5,339	...	...	...	...	...	...	...	+6,509	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts .	120,751	25,795	...	...	...	...	...	+94,956	...	...	...	—1
Bombay Accounts	25,731	120,688	...	...	...	...	...	...	...	...	—94,957	
Punjab and Madras—												
Punjab Accounts	3,480	1,671	...	...	...	...	...	...	+1,809	...	...	...
Madras Accounts	1,661	3,470	...	...	...	...	...	...	...	—1,809	...	
Punjab and Bombay—												
Punjab Accounts	555,154	7,659	...	...	...	...	...	...	+547,495	...	...	...
Bombay Accounts	7,691	555,186	...	...	...	...	...	...	...	...	—547,495	

Madras and Bombay—												
Madras Accounts . . .	101,931	19,492	...	...	...	...	...	...	...	+82,439	...	...
Bombay Accounts . . .	19,496	101,935	...	...	...	...	...	...	...	...	—82,439	...
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	13,758,700	13,757,987	+4,295,450	—121,741	+133,701	—143,603	+1,988,184	—1,335,594	+336,176	—895,315	—4,256,545	+713
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, Eastern and Western Circles—												
Eastern Circle	60,729	94,802	—34,073	...	...	...	...	...	...	...	...	—636
Western Circle	94,487	61,050	+33,437	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal . . .	36,267	28,660	+7,607	...	...	...	...	...	...	...	...	—19
Military, Madras . . .	28,907	36,533	...	...	...	...	...	...	...	—7,626	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	51,164	31,603	+19,561	...	...	...	...	...	...	...	...	+641
Military, Bombay . . .	32,839	51,759	...	...	...	...	...	...	...	...	—18,920	
Military, Madras, and Military, Bombay—												
Military, Madras . . .	16,305	10,764	...	...	...	...	...	...	...	+5,541	...	+1
Military, Bombay . . .	10,917	16,444	...	...	...	...	...	...	...	...	—5,527	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY . . .	331,615	331,615	+26,532	...	...	...	...	...	...	—2,085	—24,447	...

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	43,606	13,074	+30,532	...	...	...	...	...	...	...	...	} —80,991
Telegraph Accounts . . .	23,059	134,582	—111,523	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	8,375	283	...	+8,092	...	...	...	...	...	...	...	+8,092
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	7,705	2,129	...	...	+5,576	...	...	...	...	...	...	+5,576
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	476	29	...	...	...	+447	...	...	...	...	...	+447
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	12,770	689	...	...	...	...	+12,081	...	...	...	...	+12,081
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	13,484	682	...	...	...	...	...	+12,802	...	...	...	+12,802
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	28,853	3,684	...	...	...	...	...	...	+25,169	...	...	+25,169
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	4,959	572	...	...	...	...	...	...	...	+4,387	...	+4,387
Public Works, Bombay, and Telegraph—												
Public Works Accounts . .	13,223	1,907	...	...	...	...	...	...	...	...	+11,316	+11,316
TOTAL ACCOUNTS CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts . .	133,451	23,049	+30,532	+8,092	+5,576	+447	+12,081	+12,802	+25,169	+4,387	+11,316	+110,402
Telegraph Accounts .	23,059	134,582	—111,523	...	...	...	...	...	...	...	...	—111,523
Net . . .			—80,991	+8,092	+5,576	+447	+12,081	+12,802	+25,169	+4,387	+11,316	—1,121

ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts	731	3,698	—2,967	...	...	...	...	...	...	...	...	—70,187
Telegraph Accounts	32,763	99,983	—67,220	...	...	...	...	...	...	...	...	
Post Office, Central Provinces, and Telegraph—												
Post Office Accounts	179	1,332	...	—1,153	...	...	...	...	...	...	...	—1,153
Post Office, Burma, and Telegraph—												
Post Office Accounts	4,169	2,784	...	...	+1,385	...	...	...	...	...	...	+1,385
Post Office, Assam, and Telegraph—												
Post Office Accounts	375	1,717	...	...	...	—1,342	...	...	...	...	...	—1,342
Post Office, Bengal, and Telegraph—												
Post Office Accounts	92,064	6,239	...	...	...	...	+85,825	...	...	...	...	+85,825
Post Office, N.-W. Provinces & Oudh, and Telegraph—												
Post Office Accounts	393	5,286	...	...	...	...	...	—4,893	...	...	...	—4,893
Post Office, Punjab, and Telegraph—												
Post Office Accounts	350	3,501	...	...	...	...	...	...	—3,151	...	...	—3,151
Post Office, Madras, and Telegraph—												
Post Office Accounts	1,248	4,952	...	...	...	...	...	...	...	—3,704	...	—3,704
Post Office, Bombay, and Telegraph—												
Post Office Accounts	469	3,256	...	...	...	...	...	...	...	...	—2,787	—2,787
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts	99,978	32,765	—2,967	—1,153	+1,385	—1,342	+85,825	—4,893	—3,151	—3,704	—2,787	+67,213
Telegraph Accounts	32,763	99,983	—67,220	...	...	...	...	...	...	...	...	—67,220
Net			—70,187	—1,153	+1,385	—1,342	+85,825	—4,893	—3,151	—3,704	—2,787	—7
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch	2,196,415	2,804,154	+849,821	—13,025	+7,435	—7,667	+21,030	—194,788	—312,703	—715,633	—242,209	—607,739
Irrigation Branch	1,110,460	487,685	—15,059	...	—1,875	...	—50,500	+9,397	+73,839	+643,232	—36,259	+622,775
Railway Revenue	6,916,414	6,260,841	+151,142	—73,819	—9,264	—777	—198,505	+436,095	—192,025	—12,983	+546,714	+646,573
Railway Capital	10,068,663	10,729,566	—679,232	+329,374	+71,937	+10,824	—470,963	—98,621	+343,012	+34,138	—201,372	—660,903
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	20,291,952	20,291,246	+306,672	+242,530	+68,233	+2,380	—698,938	+152,083	—87,877	—51,251	+66,874	+706
TRANSFERS BETWEEN TELEGRAPH OFFICERS	1,003	1,003	+14	...	...	...	—61	...	...	...	+47	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	89,159	89,159	...	...	...	...	...	...	...	...	...	...

NO. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts .	6,851	14,985	*—8,134*	...	...	...	...	...	...	...	...	...
Telegraph Accounts . . .	14,989	6,855	+8,134	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Guaranteed Rys. Account.	6,851	14,985	*—8,134*	...	...	...	...	...	...	...	...	*—8,134*
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Telegraph Accounts.	14,989	6,855	+8,134	...	...	...	...	...	...	...	...	+8,134
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Net. . . .			...	...	...	...	...	...	...	...	...	...
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts .	533,475	459,987	+73,488	...	...	...	...	...	...	...	...	*—43,248*
Public Works Accounts . .	134,572	251,308	*—116,736*	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts . .	52,210	125,692	...	*—73,482*	...	...	...	...	...	...	...	*—73,482*
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts . .	77	4	...	...	...	...	+73	...	...	...	...	+73
Guaranteed Railways and Public Works, N. W. Provinces and Oudh—												
Public Works Accounts . .	93,190	39,991	...	...	...	...	...	+53,199	...	...	...	+53,199
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts . .	173	91	...	...	...	...	...	...	+82	...	...	+82
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts . .	143,835	67,927	...	...	...	...	...	...	...	+75,908	...	+75,908
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts . .	36,846	47,097	...	...	...	...	...	...	...	...	*—10,251*	*—10,251*
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. Guaranteed Rys. Accounts . .	533,475	459,987	+73,488	...	...	...	...	...	...	...	...	+73,488
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. P. W. Accounts .	460,903	532,110	*—116,736*	*—73,482*	...	...	+73	+53,199	+82	+75,908	*—10,251*	*—71,207*
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. Net . . .			*—43,248*	*—73,482*	...	...	+73	+53,199	+82	+75,908	*—10,251*	+2,281

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,211,821	1,027,574	+184,247	...	...	...	...	...	...	...	...	} —193,168
Post Office Accounts	237,101	614,516	—377,415	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	491,067	43,176	...	+447,891	...	...	...	...	...	...	...	} —175,828
Post Office Accounts	48,043	671,762	...	—623,719	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	1,126,927	47,983	...	...	+1,078,944	...	...	...	...	...	...	} —3,508
Post Office Accounts	48,634	1,131,086	...	...	—1,082,452	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	334,875	65,714	...	...	...	+269,161	...	...	...	...	...	} —6,020
Post Office Accounts	68,015	343,196	...	...	...	—275,181	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	2,101,458	2,200,025	...	...	...	...	—98,567	...	...	...	...	} —57,446
Post Office Accounts	2,225,831	2,184,710	...	...	...	...	+41,121	...	...	...	...	
N.-W. Provinces & Oudh and Post Office—												
Civil Accounts	973,323	1,632,883	...	...	...	...	...	—659,560	...	...	...	} +396,407
Post Office Accounts	2,054,385	998,418	...	...	...	...	...	+1,055,967	...	...	...	
Punjab and Post Office—												
Civil Accounts	751,131	796,478	...	...	...	...	...	...	—45,347	...	...	} +316,749
Post Office Accounts	1,134,321	772,225	...	...	...	...	...	...	+362,096	...	...	
Madras and Post Office—												
Civil Accounts	865,212	1,252,204	...	...	...	...	...	...	...	—386,992	...	} —262,880
Post Office Accounts	1,255,959	1,131,847	...	...	...	...	...	...	...	+124,112	...	
Bombay and Post Office—												
Civil Accounts	960,364	1,132,949	...	...	...	...	...	...	...	...	—172,585	} —14,308
Post Office Accounts	1,257,320	1,099,043	...	...	...	...	...	...	...	...	+158,277	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	8,816,178	8,198,986	+184,247	+447,891	+1,078,944	+269,161	—98,567	—659,560	—45,347	—386,992	—172,585	+617,192
Post Office Accounts	8,329,609	8,946,803	—377,415	—623,719	—1,082,452	—275,181	+41,121	+1,055,967	+362,096	+124,112	+158,277	—617,194
Net			—193,168	—175,828	—3,508	—6,020	—57,446	+396,407	+316,749	—262,880	—14,308	—2

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	82,704	165,171	*—82,467*	...	...	...	...	...	...	...	...	+733
Telegraph Accounts	158,641	75,441	+83,200	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	2,372	13,770	...	*—11,398*	...	...	...	...	...	...	...	+225
Telegraph Accounts	13,995	2,372	+11,623	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	71,593	100,362	...	...	*—28,769*	...	...	...	...	...	...	+178
Telegraph Accounts	100,529	71,582	+28,947	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	6,752	19,098	...	..	...	*—12,346*	...	...	...	...	...	+1,122
Telegraph Accounts	19,074	5,606	+13,468	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	176,561	35,956	...	...	...	...	+140,605	...	...	...	...	*—49*
Telegraph Accounts	35,535	176,189	*—140,654*	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh and Telegraph—												
Civil Accounts	18,279	36,568	...	...	...	...	...	*—18,289*	...	...	...	+10
Telegraph Accounts	36,631	18,332	+18,299	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	29,812	38,881	...	...	...	...	...	...	*—9,069*	...	...	+36
Telegraph Accounts	38,876	29,771	+9,105	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	69,743	118,632	...	...	...	...	...	...	...	*—48,889*	...	*—218*
Telegraph Accounts	118,477	69,806	+48,671	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	182,889	161,740	...	...	...	...	...	...	...	...	+21,149	[+40
Telegraph Accounts	161,292	182,401	*—21,109*	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	640,705	690,178	*—82,467*	*—11,398*	*—28,769*	*—12,346*	+140,605	*—18,289*	*—9,069*	*—48,889*	+21,149	*—49,473*
Telegraph Accounts	683,050	631,500	+51,550	...	...	...	...	...	...	...	...	+51,550
Net			*—30,917*	*—11,398*	*—28,769*	*—12,346*	+140,605	*—18,289*	*—9,069*	*—48,889*	+21,149	+2,077

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—

Account between—													
India and Marine—													
Civil Accounts	12,068	20,323	−8,255	...	...	...	...	...	...	...	...	}	+6
Marine Accounts	20,344	12,083	+8,261	...	...	...	...	...	...	...	...	}	
Central Provinces and Marine—													
Civil Accounts	...	45	...	−45	...	...	...	...	...	...	...	}	−1
Marine Accounts	44	...	+44	...	...	...	...	...	...	...	...	}	
Burma and Marine—													
Civil Accounts	9,448	30,584	...	...	−21,136	...	...	...	...	...	...	}	...
Marine Accounts	30,803	9,667	+21,136	...	...	...	...	...	...	...	...	}	
Assam and Marine—													
Civil Accounts	8,737	...	...	...	...	+8,737	...	...	...	...	...	}	...
Marine Accounts	...	8,737	−8,737	...	...	...	...	...	...	...	...	}	
Bengal and Marine—													
Civil Accounts	16,759	73,685	...	...	...	...	−56,926	...	...	...	...	}	−1,026
Marine Accounts	73,682	17,782	+55,900	...	...	...	...	...	...	...	...	}	
N.-W. P. & Oudh and Marine—													
Civil Accounts	314	17	...	...	...	...	...	+297	...	...	...	}	...
Marine Accounts	28	325	−297	...	...	...	...	...	...	...	...	}	
Punjab and Marine—													
Civil Accounts	1	...	...	...	...	...	...	...	+1	...	...	}	...
Marine Accounts	...	1	−1	...	...	...	...	...	...	...	...	}	
Madras and Marine—													
Civil Accounts	1,524	5,540	...	...	...	...	...	...	..	−4,016	...	}	−39
Marine Accounts	5,549	1,572	+3,977	...	...	...	...	...	...	...	...	}	
Bombay and Marine—													
Civil Accounts	14,855	144,283	...	...	...	...	...	...	...	...	−129,428	}	−1
Marine Accounts	144,213	14,786	+129,427	...	...	...	...	...	...	...	...	}	
Total Accounts Current between Civil and Marine— Civil Accounts	63,706	274,477	−8,255	−45	−21,136	+8,737	−56,926	+297	+1	−4,016	−129,428		−210,771
Marine Accounts	274,663	64,953	+209,710	...	...	...	...	...	...	...	...		+209,710
Net			+201,455	−45	−21,136	+8,737	−56,926	+297	+1	−4,016	−129,428		−1,061

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	134,680	1,205,205	*—1,070,525*	...	...	...	...	...	...	...	...	+33,873
Military Accounts	1,239,289	134,891	+1,104,398	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	1,197	145,873	...	*—144,676*	...	...	...	...	...	...	...	+737
Military Accounts	146,502	1,089	+145,413	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	3,263	32,719	...	...	*—29,456*	...	...	...	...	...	...	*—2,471*
Military Accounts	37,059	10,074	+26,985	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	32,233	188,119	...	...	...	*—155,886*	...	...	...	...	...	+89
Military Accounts	180,825	24,850	+155,975	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	84,279	641,576	...	...	...	...	*—557,297*	...	...	...	...	*—1,086*
Military Accounts	619,306	63,095	+556,211	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Military, Bengal—												
Civil Accounts	53,271	2,620,299	...	...	...	...	...	*—2,567,028*	...	...	...	*—18,669*
Military Accounts	2,601,555	53,196	+2,548,359	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	52,983	3,455,166	...	...	...	...	...	...	*—3,402,183*	...	...	*—3,751*
Military Accounts	3,479,815	81,383	+3,398,432	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	74	1,142	...	...	...	...	...	...	...	*—1,068*	...	...
Military Accounts	1,142	74	+1,068	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	4,481	50,857	...	...	...	...	...	...	...	...	*—46,376*	*—8,722*
Military Accounts	40,938	3,284	+37,654	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	22,180	450,219	*—428,039*	...	...	...	...	...	...	...	...	*—1,313*
Military Accounts	454,473	27,747	...	...	...	...	...	...	...	+426,726	...	
Central Provinces and Military, Madras—												
Civil Accounts	825	38,566	...	*—37,741*	...	...	...	...	...	...	...	*—1*
Military Accounts	38,490	750	...	...	...	...	...	...	...	+37,740	...	

Burma and Military, Madras—													
Civil Accounts	76,101	1,149,107	...	...	—1,073,006	...	...	...	...	...	...	}	+16,979
Military Accounts	1,166,395	76,410	...	...	...	...	...	...	...	+1,089,985	...	}	
Assam and Military, Madras—													
Civil Accounts	5	22	...	...	...	—17	...	...	...	...	...	}	—23
Military Accounts	6,207	6,213	...	...	...	...	...	...	...	—6	...	}	
Bengal and Military, Madras—													
Civil Accounts	392	26,783	...	...	...	...	—26,391	...	...	...	...	}	+3
Military Accounts	29,958	3,564	...	...	...	...	...	...	...	+26,394	...	}	
N.-W. P. & Oudh and Military, Madras—													
Civil Accounts	175	1,598	...	...	...	...	...	—1,423	...	...	...	}	+452
Military Accounts	6,509	4,634	...	...	...	...	...	...	...	+1,875	...	}	
Punjab and Military, Madras—													
Civil Accounts	179	4,712	...	...	...	...	...	...	—4,533	...	...	}	+68
Military Accounts	6,780	2,179	...	...	...	...	...	...	...	+4,601	...	}	
Madras and Military, Madras—													
Civil Accounts	57,164	1,575,654	...	...	...	...	...	...	...	—1,518,490	...	}	—15,930
Military Accounts	1,587,914	85,354	...	...	...	...	...	...	...	+1,502,560	...	}	
Bombay and Military, Madras—													
Civil Accounts	3,077	134,520	...	...	...	...	...	...	...	...	—131,443	}	—236
Military Accounts	139,114	7,907	...	...	...	...	...	...	...	+131,207	...	}	
India and Military, Bombay—													
Civil Accounts	53,223	557,639	—504,416	...	...	...	...	...	...	...	...	}	+2,695
Military Accounts	563,128	56,017	...	...	...	...	...	...	...	...	+507,111	}	
Central Provinces and Military, Bombay—													
Civil Accounts	4,958	150,091	...	—145,133	...	...	...	...	...	...	...	}	+34
Military Accounts	150,246	5,079	...	...	...	...	...	...	...	...	+145,167	}	
Burma and Military, Bombay—													
Civil Accounts	357	8,107	...	...	—7,750	...	...	...	...	...	...	}	...
Military Accounts	8,041	291	...	...	...	...	...	...	...	...	+7,750	}	
Assam and Military, Bombay—													
Civil Accounts	20	20	...	...	...	...	...	...	...	...	...	}	...
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	}	
Bengal and Military, Bombay—													
Civil Accounts	41	2,258	...		...	...	—2,217	...	...	...	...	}	...
Military Accounts	2,258	41	...	...	...	...	...	...	...	...	+2,217	}	
N.-W. P. & Oudh and Military, Bombay—													
Civil Accounts	41	6,924	...	...	...	...	...	—6,883	...	...	...	}	+1
Military Accounts	6,924	40	...	...	...	...	...	...	...	...	+6,884	}	
Punjab and Military, Bombay—													
Civil Accounts	251	26	...	...	...	...	...	...	+225	...	...	}	+1
Military Accounts	52	276	...	...	...	...	...	...	...	...	—224	}	
Madras and Military, Bombay—													
Civil Accounts	108	1,566	...	...	...	...	...	...	...	—1,458	...	}	—7
Military Accounts	1,586	135	...	...	...	...	...	...	...	...	+1,451	}	
Bombay and Military, Bombay—													
Civil Accounts	96,712	2,050,421	...	...	...	...	...	...	...	...	—1,953,709	}	—2,723
Military Accounts	2,047,882	96,896	...	...	...	...	...	...	...	...	+1,950,986	}	
TOTAL CURRENT ACCOUNTS BETWEEN CIVIL AND MILITARY. Civil Accounts	682,270	14,499,189	—2,002,980	—327,550	—1,110,212	—155,903	—585,905	—2,575,334	—3,406,491	—1,521,016	—2,131,528	—13,816,919	
Military Accounts	14,562,388	745,469	+7,974,495	...	...	...	...	...	...	+3,221,082	+2,621,342	+13,816,919	
Net			+5,971,515	—327,550	—1,110,212	—155,903	—585,905	—2,575,334	—3,406,491	+1,700,066	+489,814	...	

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	5,554,070	2,403,143	+3,150,927	...	...	...	...	...	...	...	...	+3,569
P. W. Accounts	4,286,342	7,433,700	*—3,147,358*	...	...	...	...	...	...	...	...	
C. Provinces and P. W. Dept.—												
Civil Accounts	463,943	954,788	...	*—490,845*	...	...	...	...	...	...	...	*—12,765*
P. W. Accounts	1,291,595	813,515	...	+478,080	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	608,891	1,380,708	...	...	*—771,817*	...	...	...		...	...	+9,680
P. W. Accounts	1,389,627	608,130	...	...	+781,497	...	...	...		...	...	
Assam and P. W. Dept.—												
Civil Accounts	16,252	202,294	...	...	...	*—186,042*	...	...	...	...	...	+1,625
P. W. Accounts	203,595	15,928	...	...	...	+187,667	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	1,941,113	2,426,825	...	...	...	...	*—485,712*	...	...	...	...	*—41,600*
P. W. Accounts	2,785,358	2,341,246	...	...	...	...	+444,112	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	2,340,734	2,106,959	...	...	...	...	...	+233,775	...	...	...	+41,661
P. W. Accounts	2,180,946	2,373,060	...	...	...	...	...	*—192,114*	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	2,647,670	2,550,768	...	...	...	...	...	...	+96,902	...	...	*—39,711*
P. W. Accounts	4,189,686	4,326,299	...	...	...	...	...	...	*—136,613*	...	...	
Madras and P. W. Dept.—												
Civil Accounts	414,071	1,904,518	...	...	...	...	...	...	...	*—1,490,447*	...	+38,276
P. W. Accounts	1,921,429	392,706	...	...	...	...	...	...	...	+1,528,723	...	

Bombay and P. W. Dept.—												
Civil Accounts	2,004,462	2,607,428	...	...	...	...	...	...	...	...	—602,966	—69,892
P. W. Accounts	2,519,928	1,986,854	...	...	...	...	...	...	...	...	+533,074	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	15,991,206	16,537,431	+3,150,927	—490,845	—771,817	—186,042	—485,712	+233,775	+96,902	—1,490,447	—602,966	—546,225
P. W. Accts.	20,768,506	20,291,438	—3,147,358	+478,080	+781,497	+187,667	+444,112	—192,114	—136,613	+1,528,723	+533,074	+477,068
Net			+3,569	—12,765	+9,680	+1,625	—41,600	+41,661	—39,711	+38,276	—69,892	—69,157
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	12,307	182,393	—170,086	...	...	...	...	...	...	...	...	—3,743,078
Guaranteed Railways Accounts	3,349,492	6,922,484	—3,572,992	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,425,134	712,987	...	...	...	...	...	...	...	+712,147	...	+712,147
Bombay and Guaranteed Railways—												
Civil Accounts	5,505,657	2,472,297	...	...	...	...	...	...	...	...	+3,033,360	+3,033,360
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	6,943,098	3,367,677	—170,086	...	...	...	...	...	...	+712,147	+3,033,360	+3,575,421
Guaranteed Railways Accounts	3,349,492	6,922,484	—3,572,992	...	...	...	...	...	...	...	...	—3,572,992
Net			—3,743,078	...	...	...	...	...	...	+712,147	+3,033,360	+2,429

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1891.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Military	...	...	...	...	...	...	...	...	19	19	...	19
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	6	9	15	...	15
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	154,984	154,984	...	154,984
Little Basses' Light Vessel dues	...	...	2,677	...	8,266	...	...	797	2,227	13,967	..	13,967
Balances of Shipping Masters' Accounts	...	...	35	...	1,357	...	...	6	387	1,785	...	1,785
Miscellaneous—												
Civil	4	...	...	...	...	..	...	...	1	5	...	5
Military	75	...	...	...	...	...	...	226	211	512	...	512
TOTAL	79	...	2,712	...	9,623	...	...	1,035	157,838	171,287	...	171,287
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn by the Mission to the Court of Persia	30,200	...	...	...	...	...	...	...	...	30,200	...	30,200
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	40	...	...	...	...	40	...	40
Military	26,482	...	...	...	...	...	...	7,678	7,015	41,175	...	41,175
Family Allotments—												
Civil	60	...	8	...	...	...	...	10	...	78	...	78
Military	50	...	...	...	...	...	...	48	165	263	...	263
Public Works	312	60	...	...	116	...	4,420	60	...	4,968	...	4,968
Marine	186	...	...	...	...	...	...	...	...	186	...	186
Remittances by Administrators General	4,208	...	...	...	...	...	...	...	...	4,208	...	4,208
East Indian Railway Company: Advances in England for purchase of Stores, &c.	184,466	...	...	...	...	...	...	...	...	184,466	...	184,466

Rajputana-Malwa Railway: Do. do. do.	128,952	...	...	...	...	...	...	...	...	128,952	...	128,952
South Indian Railway Do. do. do.	...	...	...	...	...	...	...	71,660	...	71,660	...	71,660
Bengal and North-Western and Tirhoot Railways: Advances in England for purchase of Stores, &c.	...	...	...	...	5,584	...	...	...	...	5,584	...	5,584
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	3,315	...	98	419	4,905	744	1,772	20,111	10,359	41,723	...	41,723
Public Works	...	1,364	13,072	4,215	9,130	8,528	10,840	7,334	21,862	76,345	...	76,345
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	20,922	...	418	...	208	119	353	1,863	2,572	26,455	...	26,455
Public Works	...	...	...	...	...	233	...	...	...	233	...	233
Stamps on Military Commissions	15	...	...	...	...	...	...	1	6	22	...	22
India 4½ % Rupee Loans of 1878-79: Interest and Brokerage on Conversion	59,502	...	...	...	...	...	...	...	...	59,502	...	59,502
Miscellaneous—												
Civil	10,820	...	...	...	120	95	307	1,952	953	14,247	...	14,247
Military	231	...	...	...	...	...	...	483	252	966	...	966
Public Works	—22	...	...	...	...	15	—165	...	...	—172	...	—172
TOTAL	469,699	1,424	13,596	4,634	20,103	9,734	17,527	111,200	43,184	691,101	...	691,101
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	125,920	125,920
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	28,247	28,247
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	911	911
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	65	65
Miscellaneous	...	...	...	...	...	...	...	...	...	...	6,739	6,739
TOTAL	...	...	...	...	...	...	...	...	...	...	161,882	161,882
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	87	87
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	30,160	30,160
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	2,196	2,196
South Indian Railway Company for do.	...	...	...	...	...	...	...	...	...	...	1,214	1,214
Miscellaneous	...	...	...	...	...	...	...	...	...	...	4,026	4,026
TOTAL	...	...	...	...	...	...	...	...	...	...	37,683	37,683
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	469,778	1,424	16,308	4,634	29,726	9,734	17,527	112,235	201,022	862,388	199,565	1,061,953

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1891 —*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	84,372	...	...	...	...	...	...	10,625	...	94,997	...	94,997
Military	...	...	...	...	...	...	...	...	276	276	...	276
Marine	17,588	...	...	...	...	...	...	...	...	17,588	...	17,588
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	7,952	...	...	...	...	...	...	11,198	3,776	22,926	...	22,926
Ditto ditto to retired Hong-Kong Police	...	...	...	...	34	65	762	42	16	919	...	919
Little Basses' Light Vessel dues	...	...	...	...	82	...	...	4	...	86	...	86
Balances of Shipping Masters' Accounts	...	...	...	...	34	...	...	17	83	134	...	134
Expeditions to Egypt, Military	...	...	...	...	...	...	...	...	474	474	...	474
Defence Works at Aden	7,470	...	...	...	...	...	...	...	...	7,470	...	7,470
Miscellaneous—												
Civil	360	...	...	...	15	...	...	90	15	480	...	480
Military	2,964	...	...	...	...	...	...	1,235	5,132	9,331	...	9,331
Marine	568	...	...	...	...	...	...	...	...	568	...	568
TOTAL	121,274	...	...	...	165	65	762	23,211	9,772	155,249	...	155,249
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	124	...	...	...	...	...	...	14	9	147	...	147
Family Allotments	5	...	...	...	...	...	...	...	...	5	...	5
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	6	...	...	...	...	...	...	11	17	...	17
Pay and Pensions paid in England chargeable to Provincial and Local Funds, Foreign States, &c.	1	...	...	...	...	...	...	...	...	1	...	1
Miscellaneous—												
Civil	58	...	...	...	157	74	13	3,583	267	4,152	...	4,152
Military	612	...	...	...	...	...	...	196	100	908	...	908
Public Works	102	...	...	...	...	...	...	...	...	102	...	102

Marine	2	...	...	...	...	...	...	...	...	2	...	2
TOTAL	904	6	...	...	157	74	13	3,793	387	5,334	...	5,334
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT —												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	165,239	165,239
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	12,442	12,442
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	1,435	1,435
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	4,791	4,791
Miscellaneous	...	...	...	...	...	...	...	...	...	...	230	230
TOTAL	...	...	...	...	...	...	...	...	...	...	184,137	184,137
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn by the Mission to the Court of Persia		...	...	...	...	...	...	...	...	...	29,787	29,787
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	48,703	48,703
Family Allotments	...	...	...	...	...	...	...	...	...	...	6,158	6,158
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	40,836	40,836
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	186,662	186,662
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	128,952	128,952
South Indian Railway Company Do. do.	...	...	...	...	...	...	...	...	...	...	72,874	72,874
Bengal and North-Western Railway Do. do.	...	...	...	...	...	...	...	...	...	...	5,584	5,584
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	122,332	122,332
Interest and Brokerage on Conversion of India 4½ per cent. Rupee Loans	...	...	...	...	...	...	...	...	...	...	70,063	70,063
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	26,359	26,359
Miscellaneous	...	...	...	...	...	...	...	...	...	...	3,843	3,843
TOTAL	...	...	...	...	...	...	...	...	...	...	742,153	742,153
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	122,178	6	...	...	322	139	775	27,004	10,159	160,583	926,290	1,086,873

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1890-91.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1890-91.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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Details by Provinces of Cantonment Funds	284
„ „ of Town and Bazar Funds	286
„ „ of Port Funds	288
„ „ of Miscellaneous Funds	290

ACCOUNT of EXCLUDED

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—						
Income from land, the property of the Funds	21,167	3,128	76,575	181	25,149	126,200
STAMPS—						
Sale of Stamps	...	328	...	...	...	328
EXCISE—						
License Fees and Duties	4	3,869	85	...	10,149	14,107
PROVINCIAL RATES—						
Rates and Cesses on Lands	362	612	...	...	...	974
Miscellaneous	...	...	7,195	...	260	7,455
ASSESSED TAXES—						
Taxes upon Houses	12,820	34,766	...	...	...	47,586
Licenses on Trades and Professions	1,993	303	30	...	...	2,326
Chowkidari Tax	4,652	629	...	...	...	5,281
Octroi	51,097	3,433	...	...	...	54,530
Miscellaneous (including Taxes on Horses and Carriages)	2,798	987	...	...	...	3,785
REGISTRATION—						
Fees and Miscellaneous	...	59	56	...	79	194
POLICE—						
Fees, Fines, and Forfeitures	2,958	621	...	...	262	3,841
Unclaimed property	57	38	...	...	...	95
Miscellaneous (including Cattle-pound Receipts)	2,051	1,150	...	...	1,104	4,305
MARINE—						
Hire of Vessels	...	...	3,749	431	1,386	5,566
Sale-proceeds of Vessels and Stores	...	...	1,130	886	...	2,016
Pilotage Receipts	...	...	25,106	29,151	...	54,257
Other Fees and Dues	...	...	490,715	235,902	8,316	734,933
EDUCATION—						
School-fees	125	384	...	...	21,346	21,855
Miscellaneous	...	735	...	...	2,277	3,012
MEDICAL—						
Hospital Receipts (including sale of Medicines)	78	162	...	...	...	240
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	1,395	52	...	...	...	1,447
Public Exhibitions and Fairs	...	398	...	...	...	398
Sanitation—						
Conservancy Tax and Fees	12,825	1,459	662	...	...	14,946
Sales of Manure, &c.	4,714	735	234	...	...	5,683
Water-supply—						
Sale of Water	558	...	5,322	2,449	...	8,329
Other Receipts	550	...	...	...	...	550
INTEREST—						
Interest on Government Securities and other Investments	571	1,439	13,926	4,344	11,632	31,912
SUPERANNUATION—						
Contributions towards Pensions, &c.	...	...	...	5	...	5
MISCELLANEOUS—						
Sales of old Materials	237	313	451	115	11	1,127
Sales of Land and Houses	82	97	822	...	...	1,001
Contributions (including Grants-in-aid from Government)	14,391	3,732	1,310	12,143	24,387	55,963
Rents of Houses	4,200	10,010	61,104	141	417	75,872
Sales of Fruit, Grass, &c.	14,664	429	...	...	70	15,163
Miscellaneous	10,368	3,535	176,602	1,944	6,035	198,484
PUBLIC WORKS—						
Tolls and Ferries	151	699	4,243	29	12,895	18,017
Miscellaneous	296	145	29,536	2,466	12,073	44,516
	165,164	74,247	898,853	290,187	137,848	1,566,299
DEPOSITS AND ADVANCES—						
Loans from Government	12	...	448,618	50,209	...	498,839
Loans by Public Subscription	...	...	102,400	...	...	102,400
Sale-proceeds of Investments	...	...	13,302	...	1,770	15,072
Stock Account	...	...	32,128	...	...	32,128
Other Deposits and Advances	318	337	20,759	36,716	277	58,407
TOTAL RECEIPTS *Rx.*	165,494	74,584	1,516,060	377,112	139,895	2,273,145
OPENING BALANCE* *Rx.*	47,421	23,489	240,491	139,339	36,465	487,205
GRAND TOTAL *Rx.*	212,915	98,073	1,756,551	516,451	176,360	2,760,350

* The differences between these and the corresponding closing balances in last year's account are explained in the detailed accounts.

LOCAL FUNDS for 1890-91.

Statements marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous Funds.	Total.
			Presidency Funds.	Other Funds.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INTEREST—						
Interest on debt	684	...	263,068	15,641	751	280,144
REFUNDS—						
Refunds of Taxes	5,275	19	...	469	146	5,909
Miscellaneous Refunds	673	360	...	1,814	1,493	4,340
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	...	...	...	...	388	388
Rate and Cess Collecting Establishments	2,412	2,184	...	13,784	...	18,380
Other Collecting Establishments	2,273	873	36,025	...	5,619	44,790
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	9,599	2,879	61,438	9,735	5,410	89,061
Contributions towards Establishment in Government Offices	439	1,301	125	405	309	2,579
LAW AND JUSTICE—						
Criminal Courts	...	405	...	...	...	405
Jails	...	51	...	...	...	51
POLICE—						
Executive Force	26,676	18,467	6,033	120	11,625	62,921
Miscellaneous (including Cattle-pounds)	1,211	754	1,490	5,124	956	9,535
MARINE—						
Dockyard and Port Establishments	...	...	58,349	43,049	2,746	104,144
Pilotage Establishments	...	...	10,892	22,095	...	32,987
Ship and Boat Establishments	...	...	27,676	13,096	2,584	43,356
Light-houses and Light-ships	...	...	21,308	6,196	...	27,504
Building, Purchase, and Repair of Ships	...	...	14,318	15,003	388	29,709
Miscellaneous	...	...	39,321	10,878	...	56,199
EDUCATION—						
Inspection	...	161	...	...	30	191
Colleges and Schools	240	2,847	...	...	26,341	29,428
Scholarships and Prizes	...	81	...	...	1,663	1,744
Grants-in-aid	660	1,469	...	...	162	2,291
Miscellaneous	...	...	...	...	343	343
MEDICAL—						
Professional Establishment	513	18	1,686	508	...	2,725
Hospitals and Dispensaries	7,471	2,418	1,059	3	3,438	14,389
Vaccination	537	848	...	...	24	1,409
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other Charges)	7,038	1,093	...	...	...	8,131
Cemeteries (Establishment and other Charges)	632	24	...	...	...	656
Public Fairs and Exhibitions	...	133	...	...	...	133
Conservancy (Establishment and other Charges)	55,986	13,451	2,602	60	635	72,734
Water-supply (Establishment and other Charges)	3,124	1,843	3,316	...	...	8,283
Statistical Establishments	26	96	34	...	...	156
SUPERANNUATION—						
Pensions and Gratuities	66	181	2,982	864	1,119	5,212
MISCELLANEOUS—						
Rents, Rates, and Taxes	306	2	44,537	15	412	45,272
Petty Establishments	3,877	3,157	...	31	...	7,065
Miscellaneous	6,600	2,309	195,813	27,264	40,815	272,801
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant			8,612	8,302		
Stock not chargeable to any particular work			5,719	519		
Original Works—						
Buildings	9,162	4,980	37,398	14,205	12,350	680,973
Roads			2,350	118		
Port Appliances			50,202	33,951		
Other Works			451,133	41,972		
Maintenance and Repairs—						
Buildings			1,215	2,296	1,040	
Roads			4,260	2,030	2,339	
Port Appliances	16,903	11,538	38,846	4,769	...	106,735
Other Works			10,925	2,551	2,655	
Petty Construction and Repairs			4,413	517	438	
	162,383	73,942	1,407,145	303,384	126,219	2,073,073
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	1,042	...	23,695	2,139	...	26,876
Repayment of Loans from the public	4,000	...	...	9,077	...	13,077
Investment in Government Securities or otherwise	843	13	...	39,900	4,483	45,239
Stock Account	...	...	3,331	...	1,602	4,933
Other Deposits and Advances	445	98	63,228	7,863	477	72,111
TOTAL DISBURSEMENTS . *Rx.*	168,713	74,053	1,497,399	362,363	132,781	2,235,309
CLOSING BALANCE . *Rx.*	44,202	24,020	259,152	154,088	43,579	525,041
GRAND TOTAL . *Rx.*	212,915	98,073	1,756,551	516,451	176,360	2,760,350

I.—ACCOUNT of CANTONMENT FUNDS for 1890-91.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from land, the property of the Funds	1,870	1,674	767	4	313	7,219	7,595	...	1,725	21,167
EXCISE—										
License Fees and Duties	4	...	...	...	...	...	...	...	...	4
PROVINCIAL RATES—										
Rates and Cesses on Lands	326	...	...	...	...	11	...	...	25	362
ASSESSED TAXES—										
Taxes upon Houses	19	...	2,024	150	1,484	1,426	3,378	354	3,985	12,820
Licenses on Trades and Professions	239	24	...	...	...	627	23	126	954	1,993
Chowkidari Tax	1,784	56	81	...	52	2,031	648	...	...	4,652
Octroi	11,657	11,589	...	...	...	4,848	17,545	...	5,458	51,097
Miscellaneous (including Taxes on Horses and Carriages)	1,195	51	...	9	221	318	317	202	485	2,798
POLICE—										
Fees, Fines, and Forfeitures	441	107	336	2	142	571	831	45	483	2,958
Unclaimed property	1	...	12	1	1	11	4	...	27	57
Miscellaneous (including Cattle-pound Receipts)	161	197	123	250	166	648	260	83	163	2,051
EDUCATION—										
School Fees	...	...	...	...	...	...	...	...	125	125
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	33	...	...	...	42	...	...	3	78
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	173	71	24	...	...	363	480	...	284	1,395
Sanitation—										
Conservancy Tax and Fees	101	1,320	1,054	20	254	3,210	397	109	6,360	12,825
Sales of Manure, &c.	125	162	...	...	...	737	753	77	2,860	4,714
Water-supply—										
Sale of Water	31	...	55	...	...	...	402	...	70	558
Other Receipts	487	26	3	34	...	...	...	...	...	550
INTEREST—										
Interest on Government Securities and other Investments	215	...	...	...	...	289	...	...	67	571
MISCELLANEOUS—										
Sales of old Materials	14	10	1	1	68	59	80	...	4	237
Sales of Land and Houses	32	7	...	...	...	...	...	...	43	82
Contributions (including Grants-in-aid from Government)	3,769	194	5,028	271	515	1,353	1,983	270	1,008	14,391
Rents of Houses	1,221	292	861	...	25	89	184	...	1,528	4,200
Sales of Fruit, Grass, &c.	724	1,279	283	83	693	5,884	4,174	250	1,294	14,664
Miscellaneous	1,590	492	1,127	6	703	4,008	2,121	6	315	10,368
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	149	2	...	...	...	151
Miscellaneous	18	30	5	...	...	...	187	...	56	296
DEPOSITS AND ADVANCES—										
Loans from Government	12	...	...	...	...	...	...	...	...	12
Other Deposits and Advances	...	24	12	2	...	245	3	...	32	318
TOTAL RECEIPTS *Rx.*	26,209	17,638	11,796	833	4,786	33,991	41,365	1,522	27,354	165,494
OPENING BALANCE *Rx.*	6,226	3,654	1,655	174	(*a*) 1,614	(*b*) 12,824	(*c*) 9,176	309	11,789	47,421
GRAND TOTAL *Rx.*	32,435	21,292	13,451	1 007	6,400	46,815	50,541	1,831	39,143	212,915

Disbursements.											
INTEREST—											
Interest on debt	...	...	...	...	...	...	...	...	684	684
REFUNDS—											
Refunds of Taxes	863	3,276	5	...	2	28	953	9	139	5,275
Miscellaneous Refunds	2	3	17	...	...	259	16	...	376	673
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess Collecting Establishments	165	...	204	...	101	334	1,274	115	219	2,412
Other Collecting Establishments	688	866	32	6	28	216	285	...	152	2,273
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	1,145	535	729	45	471	2,349	2,707	147	1,471	9,599
Contributions towards Establishment in Government Offices	34	...	80	...	20	211	...	...	94	439
POLICE—											
Executive Force	4,370	1,644	1,749	...	1,631	5,278	7,627	...	4,377	26,676
Miscellaneous (including Cattle-pounds)	116	71	36	28	6	107	748	19	80	1,211
EDUCATION—											
Colleges and Schools	...	...	...	...	...	...	...	...	240	240
Grants-in-aid	420	75	...	...	...	75	60	...	30	660
MEDICAL—											
Professional Establishment	197	268	...	...	...	48	...	...	...	513
Hospitals and Dispensaries	880	613	236	20	329	2,093	1,961	...	1,339	7,471
Vaccination	82	59	39	...	36	106	96	...	119	537
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other Charges)	579	551	383	...	52	2,341	2,568	...	564	7,038
Cemeteries (Establishment and other Charges)	39	60	...	...	...	301	232	...	...	632
Conservancy (Establishment and other Charges)	7,224	4,959	5,371	651	1,719	11,497	11,127	1,102	12,336	55,986
Water-supply (Establishment and other Charges)	1,765	389	170	18	6	15	359	...	402	3,124
Statistical Establishments	...	...	26	...	...	...	...	...	...	26
SUPERANNUATION—											
Pensions and Gratuities	24	10	...	...	28	...	4	...	...	66
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	36	...	...	12	109	124	...	25	306
Petty Establishments	503	141	992	...	194	1,571	343	...	133	3,877
Miscellaneous	1,357	494	249	11	145	1,945	2,169	...	230	6,600
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	170	46	...	...	...	...		9	114	
Original Works—										
Buildings	380	141	150	...	24	924	1,942	107	1,488	9,162
Roads	195	173	1	...	130	255		...	333	
Other Works	250	375	297	17	43	1,231		30	337	
Maintenance and Repairs—										
Buildings	369	252	110	...	61	845		...	60	
Roads	1,001	1,803	771	...	285	2,554	5,560	11	256	16,903
Other Works	367	447	197	70	34	196		...	282	
Petty Construction and Repairs	861	5	28	3	15	231		44	185	
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	1,042	...	...	...	...	...	...	...	...	1,042
Repayment of Loans from the Public	...	...	...	...	...	...	...	...	4,000	4,000
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	843	843
Other Deposits and Advances	...	10	13	...	...	148	65	...	209	445
TOTAL DISBURSEMENTS . *Rx.*	25,088	17,302	11,885	869	5,372	35,267	40,220	1,593	31,117	168,713
CLOSING BALANCE . *Rx.*	7,347	3,990	1,566	138	1,028	11,548	10,321	238	8,026	44,202
GRAND TOTAL . *Rx.*	32,435	21,292	13,451	1,007	6,400	46,815	50,541	1,831	39,143	212,915

(*a*) Falls short of the closing balance of last year by Rx. 26 owing to the exclusion of the accounts of the Buxa Cantonment Fund at Julpaiguri from the Government Treasury accounts.
(*b*) Falls short of the closing balance of last year by Rx. 46 owing to some adjustments not included in the accounts of that year.
(*c*) Exceeds the closing balance of last year by Rx. 71 owing to the inclusion of the balance in the hands of the Cantonment Officers not shown in the accounts of that year.

II.—ACCOUNT of TOWN and BAZAR FUNDS for 1890-91.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from land, the property of the Funds	240	...	870	...	1,539	...	126	...	353	3,128
STAMPS—										
Sale of Stamps	328	...	...	...	..	...	...	...	...	328
EXCISE—										
License Fees and Duties	3,869	...	...	...	...	...	...	...	...	3,869
PROVINCIAL RATES—										
Rates and Cesses on Lands	116	...	...	...	496	...	...	...	...	612
ASSESSED TAXES—										
Taxes upon Houses	1,474	...	1,352	...	...	31,773	19	...	148	34,766
Licenses on Trades and Professions	159	...	...	...	...	142	...	...	2	303
Chowkidari Tax	380	...	...	...	...	...	249	...	...	629
Octroi	3,433	...	...	...	...	...	...	...	...	3,433
Miscellaneous (including Taxes on Horses and Carriages)	701	...	...	...	...	...	6	...	280	987
REGISTRATION—										
Fees and Miscellaneous	59	...	...	...	...	...	...	...	...	59
POLICE—										
Fees, Fines, and Forfeitures	335	...	280	...	...	...	4	...	2	621
Unclaimed property	38	...	...	...	...	...	...	...	...	38
Miscellaneous (including Cattle-pound Receipts)	84	...	304	742	...	...	15	...	5	1,150
EDUCATION—										
School-fees	163	...	221	...	...	...	...	...	...	384
Miscellaneous	718	...	17	...	...	...	...	...	...	735
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	77	...	...	...	32	...	53	162
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	38	...	...	...	...	13	...	...	1	52
Public Exhibitions and Fairs	...	...	...	...	...	398	...	...	...	398
Sanitation—										
Conservancy Tax and Fees	1,316	...	110	...	...	...	26	...	7	1,459
Sales of Manure, &c.	...	...	...	...	...	718	16	...	1	735
INTEREST—										
Interest on Government Securities and other Investments	1,333	...	...	...	...	39	...	...	67	1,439
MISCELLANEOUS—										
Sales of old Materials	...	...	14	...	293	...	6	...	...	313
Sales of Land and Houses	...	...	45	...	...	...	...	...	52	97
Contributions (including Grants-in-aid from Government)	210	...	1,775	475	...	...	...	...	1,272	3,732
Rents of Houses	294	...	8,188	337	...	694	14	...	483	10,010
Sales of Fruit, Grass, &c.	103	...	...	62	...	108	17	...	139	429
Miscellaneous	599	...	1,329	5	...	1,378	58	...	166	3,535
PUBLIC WORKS—										
Tolls and Ferries	...	...	219	...	292	...	...	...	188	699
Miscellaneous	...	...	3	...	99	...	...	...	43	145
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	116	...	76	...	...	106	38	...	1	337
TOTAL RECEIPTS *Rx.*	16,106	...	14,880	1,621	2,719	35,369	626	...	3,263	74,584
OPENING BALANCE *Rx.*	(*a*) 3,867	...	9,395	251	1,325	6,495	842	...	1,314	23,489
GRAND TOTAL *Rx.*	19,973	...	24,275	1,872	4,044	41,864	1,468	...	4,577	98,073

Disbursements.											
REFUNDS—											
Refunds of Taxes	...	...	...	...	...	19	...	...	...		19
Miscellaneous Refunds	139	...	72	25	...	86	38	...	...		360
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess Collecting Establishments	54	...	...	...	...	2,118	...	...	12		2,184
Other Collecting Establishments	284	...	130	...	29	371	7	...	52		873
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	859	...	838	82	...	527	14	...	559		2,879
Contributions towards Establishment in Government Offices	1,174	...	103	...	15	...	...	...	9		1,301
LAW AND JUSTICE—											
Criminal Courts	405	...	...	...	...	...	...	...	...		405
Jails	51	...	...	...	...	...	...	...	...		51
POLICE—											
Executive Force	1,731	...	...	...	...	16,611	42	...	83		18,467
Miscellaneous (including Cattle-pounds)	50	...	49	101	...	490	59	...	5		754
EDUCATION—											
Inspection	11	...	150	...	...	...	...	...	...		161
Colleges and Schools	1,395	...	1,383	...	...	...	...	...	69		2,847
Scholarships and Prizes	...	...	81	...	...	...	...	...	...		81
Grants-in-aid	397	...	1,040	...	...	7	...	...	25		1,469
MEDICAL—											
Professional Establishment	18	...	...	...	...	...	...	...	...		18
Hospitals and Dispensaries	178	...	1,403	11	107	307	175	...	237		2,418
Vaccination	...	...	157	...	...	690	1	...	...		848
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other Charges)	795	...	15	...	114	92	28	...	49		1,093
Cemeteries (Establishment and other Charges)	18	...	...	...	...	...	...	...	6		24
Public Fairs and Exhibitions	14	...	...	...	...	119	...	...	...		133
Conservancy (Establishment and other Charges)	1,215	...	2,717	599	105	8,235	153	...	427		13,451
Water-supply (Establishment and other Charges)	1,565	...	...	272	...	...	6	...	...		1,843
Statistical Establishments	...	...	87	...	...	9	...	...	...		96
SUPERANNUATION—											
Pensions and Gratuities	125	...	...	...	...	...	...	...	56		181
MISCELLANEOUS—											
Rents, Rates and Taxes	2	...	...	...	...	...	...	...	...		2
Petty Establishments	62	...	2,526	...	438	6	...	...	125		3,157
Miscellaneous	1,314	...	137	...	448	224	23	...	163		2,309
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	151	...	266	27	...	...		...	...		
Stock not chargeable to any particular work	18	...	...	...	...	...		...	...		
Original Works—							182				4,980
Buildings	100	...	824	...	...	...		...	5		
Roads	...	...	906	...	...	...		...	194		
Other Works	1,022	...	716	548	...	...		...	21		
Maintenance and Repairs—											
Buildings	527	...	654	...	...	...		...	234		
Roads	820	...	1,567	...	...	...	51	...	391		11,538
Other Works	80	...	201	...	448	...		...	65		
Petty Construction and Repairs	271	...	...	...	402	5,827		...	...		
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	...	...	...	3	...	...	10		13
Other Deposits and Advances	32	...	30	...	...	35	...	...	1		98
TOTAL DISBURSEMENTS . *Rx.*	14,877	...	16,052	1,665	2,106	35,776	779	...	2,798		74,053
CLOSING BALANCE . *Rx.*	5,096	...	8,223	207	1,938	6,088	689	...	1,779		24,020
GRAND TOTAL . *Rx.*	19,973	...	24,275	1,872	4,044	41,864	1,468	...	4,577		98,073

(*a*) Exceeds the closing balance of last year by Rx. 251 owing to the inclusion of the balance of "Village Chowkidari Tax Fund" not shown in the statement for 1889-90.

III.—ACCOUNT of PORT FUNDS for 1890-91.

Receipts.	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue—									
Income from land, the property of the Funds	17,339	...	59,236	76,575	...	...	...	181	181
Excise—									
License Fees and Duties	...	...	85	85	...	...	...	...	...
Provincial Rates—									
Miscellaneous	...	...	7,195	7,195	...	...	...	...	...
Assessed Taxes—									
Licenses on Trades and Professions	...	...	30	30	...	...	...	...	...
Registration—									
Fees and Miscellaneous	...	...	56	56	...	...	...	...	...
Marine—									
Hire of Vessels	3,308	...	441	3,749	236	21	...	174	431
Sale-proceeds of Vessels and Stores	1,053	52	25	1,130	570	219	97	...	886
Pilotage Receipts	...	10,038	15,068	25,106	19,601	...	2,688	6,862	29,151
Other Fees and Dues	220,242	10,493	259,980	490,715	100,597	6,551	26,888	101,866	235,902
Minor Departments—									
Sanitation—									
Conservancy Taxes and Fees	...	...	662	662	...	...	...	...	...
Sale of Manure, &c.	...	...	234	234	...	...	...	...	...
Water-supply—									
Sale of Water	...	...	5,322	5,322	...	358	...	2,091	2,449
Interest—									
Interest on Government Securities and other Investments	3,515	...	10,411	13,926	2,913	79	997	355	4,344
Superannuation—									
Contribution towards Pensions, &c.	...	...	...	...	...	...	...	5	5
Miscellaneous—									
Sales of old Materials	451	...	...	451	...	11	...	104	115
Sales of Land and Houses	...	...	822	822	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	1,310	...	...	1,310	360	4,000	2,783	5,000	12,143
Rents of Houses	403	...	60,701	61,104	...	...	...	141	141
Miscellaneous	1,201	...	175,401	176,602	1,087	420	...	437	1,944
Public Works—									
Tolls and Ferries	...	...	4,243	4,243	...	24	...	5	29
Miscellaneous	29,461	...	75	29,536	5	...	2,461	...	2,466
Deposits and Advances—									
Loans from Government	438,618	...	10,000	448,618	...	6,346	...	43,863	50,209
Loans by Public Subscription	...	...	102,400	102,400	...	...	...	...	...
Sale proceeds of Investment	...	...	13,302	13,302	...	...	...	...	...
Stock Account	32,128	...	...	32,128	...	...	...	...	...
Other Deposits and Advances	9	...	20,750	20,759	29,871	...	...	6,845	36,716
Total Receipts . *Rx.*	749,038	20,583	746,439	1,516,060	155,246	18,029	35,914	167,929	377,112
Opening Balance . *Rx.*	37,330	50,685	152,476	240,491	15,637	(*a*) 4,771	35,033	(*b*)83,898	139,339
Grand Total . *Rx.*	786,368	71,268	898,915	1,756,551	170,877	22,800	70,947	251,827	516,451

Disbursements.

INTEREST—									
Interest on debt	56,262	...	206,806	263,068	4,742	...	...	10,899	15,641
REFUNDS—									
Refunds of Taxes	...	...	...	...	...	...	...	469	469
Miscellaneous Refunds	...	...	...	...	1,770	2	41	1	1,814
CHARGES OF COLLECTION OF REVENUE—									
Rates and Cess Collecting Establishments	...	...	...	...	...	...	...	13,784	13,784
Other Collecting Establishments	33,555	...	2,470	36,025	...	...	...	...	...
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	12,142	5,703	43,593	61,438	3,176	1,871	...	4,688	9,735
Contributions towards Establishment in Government Offices	...	...	125	125	360	10	...	35	405
POLICE—									
Executive Force	3,781	...	2,252	6,033	...	120	...	...	120
Miscellaneous (including Cattle-pounds)	...	...	1,490	1,490	5,124	...	...	...	5,124
MARINE—									
Dockyard and Port Establishments	32,105	12,444	13,800	58,349	27,882	539	10,563	4,065	43,049
Pilotage Establishments	...	2,326	8,566	10,892	18,439	...	1,300	2,296	22,035
Ship and Boat Establishments	20,790	169	6,717	27,676	6,750	1,527	76	4,743	13,096
Light-houses and Light-ships	15,639	2	5,667	21,308	...	1,094	2,253	2,849	6,196
Building, purchase, and repair of Ships	14,318	...	...	14,318	5,305	6,446	...	3,252	15,003
Miscellaneous	491	26,262	12,568	39,321	13,003	1,804	2,071	...	10,878
MEDICAL—									
Professional Establishment	...	...	1,686	1,686	508	...	...	...	508
Hospitals and Dispensaries	...	...	1,059	1,059	...	3	...	...	3
MINOR DEPARTMENTS—									
Conservancy (Establishment and other Charges)	155	...	2,447	2,602	...	60	...	...	60
Water-supply (Establishment and other Charges)	...	...	3,316	3,316	...	...	...	...	...
Statistical Establishment	...	...	34	34	...	...	...	...	...
UPERANNUATION—									
Pensions and Gratuities	1,472	...	1,510	2,982	381	59	...	424	864
MISCELLANEOUS—									
Rents, Rates, and Taxes	11,807	...	32,730	44,537	...	15	...	...	15
Petty Establishments	...	...	...	...	...	31	...	...	31
Miscellaneous	137	...	195,676	195,813	1,190	473	...	25,601	27,264
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	2	8,610	8,612	3,804	25	787	3,686	8,302
Stock not chargeable to any particular work	...	...	5,719	5,719	...	...	...	519	519
Original Works—									
Buildings	1,938	2	35,458	37,398	7,472	...	2,792	3,941	14,205
Roads	...	...	2,350	2,350	118	...	...	...	118
Port Appliances	2,897	...	47,305	50,202	...	...	...	33,951	33,951
Other Works	447,326	...	3,807	451,133	36,369	356	...	5,247	41,972
Maintenance and Repairs—									
Buildings	94	...	1,121	1,215	1,845	...	26	425	2,296
Roads	2,256	...	2,004	4,260	2,030	...	...	...	2,030
Port Appliances	7,039	...	31,807	38,846	8	...	...	4,761	4,769
Other Works	10,295	...	630	10,925	1,986	168	397	...	2,551
Petty Construction and Repairs	...	...	4,413	4,413	...	38	191	288	517
DEPOSITS AND ADVANCES—									
Repayment of loans from Government	13,543	...	10,152	23,695	930	...	...	1,209	2,139
Repayment of loans from the public	...	...	...	...	5,000	...	...	4,077	9,077
Investment in Government Securities	...	...	...	...	..	...	39,900	...	39,900
Stock account	3,331	...	...	3,331	...	...	...	...	...
Other Deposits and Advances	36,299	...	26,929	63,228	569	39	...	7,255	7,863
TOTAL DISBURSEMENTS . *Rx.*	727,672	46,910	722,817	1,497,399	148,761	14,680	60,457	138,465	362,363
CLOSING BALANCE . *Rx.*	58,696	24,358	176,098	259,152	22,116	8,120	10,490	113,362	154,088
GRAND TOTAL . *Rx.*	786,368	71,268	898,915	1,756,551	170,877	22,800	70,947	251,827	516,451

(*a*) Exceeds the closing balance of last year by Rx. 82 owing to some adjustments in the Chittagong Port Fund not included in the accounts of that year.
(*b*) Exceeds the closing balance of last year by Rx. 31 for correction of balance.

IV.—ACCOUNT of MISCELLANEOUS FUNDS for 1890-91.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from land, the property of the Funds	...	...	19,149	...	6,000	...	...	...	...	25,149
EXCISE—										
License Fees and Duties	10,149	...	...	...	...	...	...	...	...	10,149
PROVINCIAL RATES—										
Miscellaneous	260	...	...	..	...	...	...	...	...	260
REGISTRATION—										
Fees and Miscellaneous	...	...	79	...	...	...	...	...	...	79
POLICE—										
Fees, Fines, and Forfeitures	...	226	...	...	...	...	...	...	36	262
Miscellaneous (including Cattle-pound Receipts)	160	...	...	...	...	...	944	...	...	1,104
MARINE—										
Hire of Vessels	...	...	...	...	1,386	...	...	...	...	1,386
Other Fees and Dues	...	...	...	...	6,517	...	...	...	1,799	8,316
EDUCATION—										
School-fees	603	...	3,354	...	472	...	...	16,917	...	21,346
Miscellaneous	...	...	902	...	...	...	...	1,375	...	2,277
INTEREST—										
Interest on Government Securities and other Investments	165	...	222	402	8,828	96	821	698	400	11,632
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	11	...	...	...	...	11
Contributions (including Grants-in-aid from Government)	100	...	7,906	...	974	1,171	...	...	14,236	24,387
Rents of Houses	54	...	...	...	363	...	...	...	...	417
Sales of Fruit, Grass, &c.	...	...	70	...	...	...	...	...	...	70
Miscellaneous	25	...	48	...	3,136	946	1,496	...	384	6,035
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	12,895	...	...	...	...	12,895
Miscellaneous	2	...	...	...	...	...	12,071	...	...	12,073
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	...	...	...	...	1,770	1,770
Other Deposits and Advances	...	...	...	...	...	11	...	...	266	277
TOTAL RECEIPTS . *Rx.*	11,518	226	31,730	402	40,582	2,224	15,332	18,990	18,891	139,895
OPENING BALANCE . *Rx.*	209	740	3,703	584	16,796	3,148	6,423	3,426	(*a*)1,436	36,465
GRAND TOTAL . *Rx.*	11,727	966	35,433	986	57,378	5,372	21,755	22,416	20,327	176,360

Disbursements.											
INTEREST—											
Interest on debt	...	...	...	...	751	...	...	...	...		751
REFUNDS—											
Refunds of Taxes	...	...	...	...	...	...	...	...	146		146
Miscellaneous Refunds	...	...	200	...	96	1,192	...	5	...		1,493
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	121	...	267	...	...	...	...	...	...		388
Other Collecting Establishments	...	...	2,823	...	2,796	...	...	...	...		5,619
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	...	...	984	...	2,216	...	...	838	1,372		5,410
Contributions towards Establishment in Government Offices	...	...	180	...	114	...	...	...	15		309
POLICE—											
Executive Force	...	113	...	...	137	2,090	...	...	9,285		11,625
Miscellaneous (including Cattle-pounds)	170	...	...	...	...	...	786	...	...		956
MARINE—											
Dockyard and Port Establishments	...	...	...	...	2,746	...	...	...	...		2,746
Ship and Boat Establishments	...	...	...	...	2,584	...	...	...	...		2,584
Buildings, Purchase, and Repair of Ships	...	...	...	...	388	...	...	...	...		388
EDUCATION—											
Inspection	...	...	...	...	...	...	...	...	30		30
Colleges and Schools	876	...	8,274	...	5,437	...	...	11,754	...		26,341
Scholarships and Prizes	11	...	60	140	1,452	...	...	...	...		1,663
Grants-in-aid	125	...	...	37	...	...	...	...	...		162
Miscellaneous	...	...	...	...	...	...	...	343	...		343
MEDICAL—											
Hospitals and Dispensaries	...	...	...	...	3,438	...	...	...	...		3,438
Vaccination	...	...	...	...	...	...	...	...	24		24
MINOR DEPARTMENTS—											
Conservancy (Establishment and other charges)	...	...	...	...	635	...	...	...	...		635
SUPERANNUATION—											
Pensions and Gratuities	...	...	...	...	5	...	...	...	1,114		1,119
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	...	...	231	...	...	181	...		412
Miscellaneous	9,264	..	16,987	1	9,412	...	1,511	2,003	1,637		40,815
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	...	...		42	...		
Original Works—											
Buildings	...	...	...	...	251	...	10,796	7	...		12,350
Roads	...	...	...	...	...	...		...	1,249		
Other Works	...	...	...	...	5	...		...	...		
Maintenance and Repairs—											
Buildings	...	...	...	...	876	...	...	164	...		1,040
Roads	...	...	...	146	2,193	...	...	...	...		2,339
Other Works	...	...	...	...	2,655	...	...	...	...		2,655
Petty Construction and Repairs	38	...	...	...	400	...	...	...	...		438
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	...	...	310	...	441	3,124	608		4,483
Stock Accounts	...	...	...	...	1,602	...	...	...	...		1,602
Other Deposits and Advances	...	...	22	...	220	164	...	...	71		477
TOTAL DISBURSEMENTS . *Rx.*	10,605	113	29,797	324	40,950	3,446	13,534	18,461	15,551		132,781
CLOSING BALANCE . *Rx.*	1,122	853	5,636	662	16,428	1,926	8,221	3,955	4,776		43,579
GRAND TOTAL . *Rx.*	11,727	966	35,433	986	57,378	5,372	21,755	22,416	20,327		176,360

(*a*) Exceeds the closing balance of last year by Rx. 519 owing to the inclusion of the balance of "Mounted Police Funds" not shown in the statement for 1889-90.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1890-91.

ACCOUNT

OF

MUNICIPALITIES FOR 1890-91.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICIPALITIES for 1890-91.

	India.	Central Provinces.	Burma.	Assam.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
					Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
By Balance in hand at the close of last year	12,704	(a)35,089	64,242	(b)1,806	18,249	(b)31,827	(b)58,088	(b)85,016	58,292	(b)48,820	30,928	(b)138,455	583,516
Revenue.													
A.—Municipal Taxes—													
1.—Octroi	23,681	74,789	...	...	...	...	200,896	231,757	...	...	125,600	147,727	804,450
2.—Assessed Taxes—													
(*e.g.*, Conservancy Cess, Licenses on Trades, &c., in the following details.)													
Arrear Collections for the previous year	1,410	67	...	733	70,922	35,902	7,980	...	377	1,563	3,499	3,658	276 597
Collections for the current year		9,200	15,015				13,885	515	6,684	14,926	69 643	20,444	
Penalties	32	5	...				58	...	28	5	...	46	
3.—Tax on Houses and Lands	456	3,064	63,310	3,007	154,872	108,777	2,105	11,614	37,165	51,108	169,028	42,718	647,224
4.—Tax on Vehicles	22	187	684	420	21,179	16,942	2,005	453	4,469	8,937	38,044	8,463	113,056
5.—Tax on Animals		...	7				643	1,634	2,447	5,441		1,079	
6.—Tolls, &c.	...	2,585	3,748	2,083	32,554	34,145	3,841	1,665	10,035	33,201	1,240	25,318	150,415
7.—Water Rate	100	2,790	18,636	785	89,542	2,607	...	110	14,560	500	114,920	8,203	252,753
B.—Miscellaneous Receipts—													
1.—Realizations under special Acts	651	3,589	5,219	1,688	5,064	10,953	6,692	618	...	1,609	...	2,946	39,029
2.—Proceeds of Lands, &c.	115	20	24	...	11,891	988	1,811	8,122	680	3,503	962	7,404	35,540
3.—Income derived from Markets, &c.— (Rents, fees, sale of refuse, &c.)	1,840	5,365	75,736	2,295	19,695	11,255	15,128	4,489	1,482	8,868	23,308	14,734	184,195
4.—Conservancy and Road cleaning— (Fees, sale-proceeds of night-soil, street-refuse, &c.)	970	401	641	253	559	1,617	6,691	11,664	936	1,719	348	8,714	34,513
5.—Municipal Fines	335	499	1,249	98	3,472	3,347	2,333	1,269	649	721	757	1,387	16,116
6.—Premium on Loans	...	...	...	...	11,772	493	162	...	251	...	12,011	82	24,771
7.—Sundries— (Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c.)	5,683	10,877	97,561	1,590	19,599	26,202	50,072	80,619	18,372	45,017	38,749	63,014	457,355
Total Revenue *Rx.*	35,295	113,438	281,830	12,952	441,121	253,228	314,302	354,529	98,135	177,118	598,129	355,937	3,036,014
C.—Debt.													
1.—Loans (a) From Government	2,747	10,000	4,200	...	...	11,000	115,037	23,733	...	4,960	...	42,270	213,997
(b) Raised in the open market	...	...	...	...	300,850	...	40,000	(c) 20	5,000	...	610,100	14,580	970,550
2.—Deposits— (Contractors, salaries unpaid, &c.)	415	294	5,975	8	11,005	3,942	8,360	54	20,292	17,094	1,154,322	16,811	1,238,572
3.—Advances	2,124	5,217	77,899	135	225,393	13,909	35	16	4,530	503	201,509	5,975	537 245
4.—Realizations of Sinking Fund for repayment of Loans	...	...	...	...	2,840	...	...	153	3,061	57	50	208	6,369
5.—Sale proceeds of investment &c.	...	...	...	...	18,850	348	...	43,179	...	...	...	14,100	76,477
Total Receipts *Rx.*	40,581	128,949	369,904	13,095	1,000,059	282,427	477,784	421,684	131,018	199,732	2,564,110	449,881	6,079,224
GRAND TOTAL *Rx.*	53,285	164,038	434,146	14,901	1,018,308	314,254	535,872	506,700	189,310	248,552	2,595,038	588,336	6,662,740

Disbursements.

Expenditure.

A.—General Establishment—													
1.—Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.	1,497	3,673	21,160	1,182	32,234	16,869	10,774	17,250	4,135	9,586	20,120	19,082	157,562
2.—Collection of Municipal Taxes (Establishment, purchase of account books and papers, money boxes, repairs to outposts, &c.)	5,314	7,992	7,672	442	12,132	13,544	29,425	28,421	4,568	5,761	22,385	19,110	156,766
B.—Public Safety—													
1.—Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)	1	50	3,512	8	2,603	3,799	128	755	220	111	12,929	3,492	27,608
2.—Lighting (Establishment, purchase of lamps and oil, repairs, &c.)	564	757	9,364	195	33,301	14,236	13,055	6,209	3,007	8,332	30,388	47,935	137,343
3.—Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	3,046	...	11,071	282	...	1,119	41,558	51,332	...	...	25,829	255	134,492
C.—Public Health—													
1.—Buildings and other works— (Erection of slaughter-houses, latrines, &c.)	106	2,517	13,315	348	114	1,087	6,178	3,038	35	5,560	4,005	5,985	42,288
2.—Repairs (to market, dispensary, &c.)	71	1,284	4,350	...	...	...	2,246	1,747	437	2,497	1,563	2,722	10,917
3.—Maintenance of Medical Institutions— (Dispensary Establishment, purchase of medicines, &c.)	1,382	8,416	21,676	696	3,573	24,078	8,686	28,736	1,601	21,041	4,504	16,033	141,322
4.—Vaccination Establishment	73	139	1,939	87	1,501	1,705	1,586	2,834	1,172	1,796	1,526	1,893	16,151
5.—Water-Works { Capital Outlay	1,965	14,114	457	28	102,398	11,217	169,070	67,512	1,074	3,018	397,869	46,306	815,118
5.—Water-Works { Establishment, repairs	97	5,245	6,195	1,103	32,918	3,409	5,999	4,904	5,065	3,381	17,638	13,083	99,037
6.—Road-watering (Establishment, purchase of water-carts, repairs, &c.)	299	322	4,119	...	...	...	4,917	5,495	1,324	144	7,255	8,325	32,200
7.—Road-cleaning (Establishment, purchase and repair of dust-bins, &c.)	167	5,327	23,065	...	...	...	16,811	8,736	18,759	7,827	} 112,664	24,605	} 592,377
8.—Conservancy (Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.)	5,554	15,389	8,951	3,176	94,662	74,840	48,486	34,012	16,051	33,575		39,434	
Refunds, &c., of fines or over-assessment	...	57	...	...	...	...	55	174	...	...	...	900	900
Remissions of Cess	...	...	...	...	...	...	...	...	...	...	...		
9.—Drainage Works { Capital Outlay	...	501	2,151	108	11,981	2,777	3,523	10,328	6,416	1,159	46,213	5,294	90,451
9.—Drainage Works { Establishment, repairs	46	522	13,865	362	13,406	6,038	3,017	3,226	642	1,037	23,574	2,198	67,933
10.—Other Measures— (a) Markets and Slaughter-houses (Establishment, Contingencies)	...	235	9,288	335	2,470	1,244	834	689	452	961	10,502	2,775	29,785
(b) Public Garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.	1,265	510	1,690	13	1,240	1,137	4,741	10,887	1,436	490	8,781	4,998	37,188
11.—Contributions	169	624	...	...	...	...	2,513	409	7,135	1,700	...	288	12,838
D.—Public Instructions— Contributions to Schools	2,180	9,788	23,186	543	897	11,625	12,177	49,924	1,018	25,575	6,865	56,232	200,070
E.—Public Convenience—													
1.—Public Works (Establishment)	203	805	11,461	540	3,661	5,782	3,507	3,353	2,609	2,658	10,616	2,311	47,506
(a) New Works	3,945	3,226	45,006	} 2,930	192,565	47,793	{ 21,174	20,224	777	6,874	20,291	26,235	} 584,874
(b) Repairs	1,949	9,685	21,384				{ 37,162	23,461	17,225	19,102	40,496	23,370	
2.—Survey of land	...	28	1,616	...	231	952	120	277	...	96	...	1,391	4,711
3.—Other charges (Printing, rewards, &c.)	127	482	295	12	1,135	1,640	1,317	1,309	659	3,781	19,225	7,627	37,609
4.—Contributions	214	2,213	2,511	...	2,867	623	13,830	292	...	918	...	2,600	20,068
F.—Miscellaneous	4,368	20,321	1,803	737	6,981	12,185	3,524	20,164	2,785	7,461	12,630	11,089	104,048
Total Expenditure . Rx.	34,602	114,222	271,102	13,127	552,870	257,699	466,413	405,698	98,502	175,341	857,868	365,718	3,613,162
Carried forward . Rx.	34,602	114,222	271,102	13,127	552,870	257,699	466,413	405,698	98,502	175,341	857,868	365,718	3,613,162

(a) The closing balance was understated in last year's Statement.

(b) Differs from last year's closing balances for corrections since made.

(c) Unauthorized loan repaid in 1891-92.

ACCOUNT of MUNICIPALITIES for 1890-91 —*continued.*

DISBURSEMENTS—*contd.*	India.	Central Provinces.	Burma.	Assam.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
					Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	34,602	114,222	271,102	13,127	552,870	257,699	466,413	405,698	98,502	175,341	857,868	365,718	3,613,162
G.—Debt.													
1.—Loans—(Instalments paid during the year) .	469	1,970	7,319	62	51,654	1,110	1,948	7,809	...	889	29,250	8,440	110,929
Interest . . . . . {Previous years .	...	174	..	...	...	26	11	1,528	365	42	3,870	304	6,320
Interest . . . . . {Current year .	527	2,753	21,992	69	95,474	1,341	10,081	11,371	11,685	1,215	117,126	9,651	283,285
2.—Investments in Government Securities	...	1,567	...	...	941	150	738	1,352	...	165	279,284	17,738	301,935
3.—Deposits (salaries attached, contractors, &c.) . . .	449	292	19,668	...	10,244	3,306	419	210	19,858	15,694	1,085,448	14,147	1,169,735
4.—Advances (on account of Departmental Works, &c.) .	1,035	4,282	22,660	87	230,661	14,138	24	88	2,477	1,351	184,158	10,036	470,997
5.—Payments to Sinking Funds	...	...	8,715	30	14,750	379	...	603	5,105	432	5,018	2,010	37,042
Total Disbursements . *Rx.*	37,082	125,260	351,456	13,375	956,594	278,158	479,634	428,659	137,992	195,129	2,562,022	428,044	5,993,405
Closing Balance . . . . . *Rx.*	16,203	38,778	82,690	1,526	61,714	36,096	56,238	78,041	51,318	53,423	33,016	160,292	669,335
GRAND TOTAL . *Rx.*	53,285	164,038	434,146	14,901	1,018,308	314,254	535,872	506,700	189,310	248,552	2,595,038	588,336	6,662,740
Memorandum of Liabilities and Claims.													
Liabilities—													
Balance of Loans	12,932	73,030	408,918	1,298	2,125,477	39,263	283,967	299,696	287,000	25,183	3,243,187	221,985	7,021,936
Less amount made over to Sinking Funds. . . .	...	...	8,715	30	49,260	1,054	...	10,450	80,490	1,897	29,388	7,236	188,520
Net Balance of Loans .	12,932	73,030	400,203	1,268	2,076,217	38,209	283,967	289,246	206,510	23,286	3,213,799	214,749	6,833,416
Deposits	2	12	3,726	7	10,774	3,106	9,555	...	34,165	22,138	140,128	10,820	234,433
	12,934	73,042	403,929	1,275	2,086,991	41,315	293,522	289,246	240,675	45,424	3,353,927	225,569	7,067,849
Claims—													
Advances recoverable	380	574	9,564	72	22,952	14,138	113	36	64,889	4,635	136,885	1,843	256,081
Net Amount of Debt . *Rx.*	12,554	72,468	394,365	1,203	2,064,039	27,177	293,409	289,210	175,786	40,789	3,217,042	223,726	6,811,768

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA.							
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889 .	12,500	10,185	...	...	469
Quetta Do.	Water Works . .	G. I. F. D. No. 1562, dated 14th April 1891, and No. 4163, dated 3rd October 1891	2,747	2,747	...	2,747	...
Mhow Cantonment Committee.	Mhow Water Works .	G. I. F. D. No. 1957, dated 15th July 1886 . . .	20,000	24,709	...	12	1,042
		G. I. F. D. No. 2975, dated 5th June 1888 . . .	1,000				
		G. I. F. D. No. 310, dated 17th January 1889 . .	6,009				
		G. I. F. D. No. 6145, dated 6th December 1889 . .	2,991				
		TOTAL INDIA .	45,247	37,641	...	2,759	1,511
CENTRAL PROVINCES.							
Nagpore Municipality.	Extension of the Ambajhari Water Works to the Civil Station, &c.	C. C.'s R. No. $\frac{6112}{315}$, dated 15th October 1889 . . .	30,000	29,530	...	10,000	470
Jubbulpore Do. .	Construction of Water Works.	G. I. F. D. No. 3745, dated 18th November 1879 .	61,000	...	43,500	...	1,500
		G. I. H. D. No. 131, dated 28th November 1884 . .					
		TOTAL CENTRAL PROVINCES	91,000	29,530	43,500	10,000	1,970
BURMA							
Rangoon Municipality.	Water Works . .	G. I. F. D. No. 2801, dated 27th August 1877 . .	39,000	17,091	...	...	3,028
	Ditto . . .	G. I. F. D. No. 3135, dated 7th October 1888, and F. D. No 453, dated 24th January 1883	110,000	...	72,500	...	...
	Drainage Scheme .	G. I. F. D. No. 3470, dated 27th June 1887, and Nos. 156 and 4104, dated 10th January and 9th August 1889 .	300,000	...	300,000	...	...
Prome Do.	Water Works . .	G. I. F. D. No. 587-2 P. M., dated 29th October 1884 .	20,000	9,805	...	...	4,013
Kyaukpyu Do.	Construction of Bazar .	C. C.'s No. 900-6A.M., dated 27th January 1890 . .	1,000	1,000	...	...	...
Minbu Do.	Ditto . . .	C. C.'s No. 122-10 U. M., dated 6th June 1889 . .	700	544	...	...	156
Pokokku Do.	Ditto . . .	Ditto	2,400	2,400	...	...	...
Monywa Do.	Ditto . . .	G. I. F. D. No. 5291, dated 15th October 1889 .	1,500	1,378	...	...	122
Yosagyo Do.	Ditto . . .	C. C.'s No. 82-64 U. M., dated 2nd December 1890 .	500	500	...	500	...
Mergui Do.	Ditto . . .	C. C.'s No. 123-14 T. M., dated 10th June 1890 . . .	200	200	...	200	...
Pyinmana Do.	Ditto . . .	C. C.'s No. 723-17. U.M., dated 19th December 1889 . .	3,500	3,500	...	3,500	...
Moulmein Port Fund.	Construction of Wharves, &c.	G. I. F. D. No. 2232, dated 30th July 1885 . .	8,000	5,338	...	...	930
Rangoon Port Trust.	Carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886 . . .	89,404	...	84,404	...	5,000
		TOTAL BURMA .	576,204	41,756	456,904	4,200	13 249
ASSAM.							
Shillong Municipality.	Providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and L. G. No. 2722, dated 31st May 1883 .	1,500	1,118	...	...	62
	Extending the Shillong Water-supply.	L. G. No. 7117, dated 31st October 1884 . . .	200	...	180	...	...
		TOTAL ASSAM .	1,700	1,118	180	...	62

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
BENGAL.			*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Calcutta Municipality.	Water Works and Drainage and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879	783,120	580,057	...	...	21,104
	Extension of Water-supply and Drainage.	B. G. No. 61 $\frac{T.}{M.}$, dated 17th May 1882; B. G. No. 459, dated 26th February 1883; B. G. Notification, dated 11th March 1883; B. G. Notification, dated 30th June 1884; B. G. Notification, dated 17th June 1885; B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886; B. G. No. 3654, dated 20th August 1887; B. G. No. M. $\frac{3L}{1}$-3, dated 28th February 1889; B. G. No. M. $\frac{3L}{1}$-10, dated 26th September 1889; G. I. No. 2313, dated 9th May 1890	2,147,910	...	1,545,420	300,850	30,550
Darjeeling Do.	Water Works	F. D. No. 934, dated 17th February 1877	4,000	2,340	...	...	194
	Ditto	B. G. No. $\frac{T.}{209}$, dated 26th May 1879, 377 $\frac{T.}{M.}$, dated 17th June 1882, and 2140 P., dated 23rd December 1882	6,000	...	2,500	...	350
Burdwan Do.	Water Works	B. G. Notifications, dated 26th February 1883 and 11th July 1886	12,500	...	9,100	...	500
Howrah Do.	Construction of Portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notifications, dated 11th February 1886 and 8th July 1886	10,000	...	5,700	...	...
Bhagulpur Do.	Water Works	F. D. No. 3674, dated 7th July 1888	5,000	...	5,000	...	...
Dacca Do.	Ditto	B. G. No. M $\frac{3L}{3}$-17, dated 3rd December 1889	12,500	12,500	...	9,500	...
Bali Do.	Purchase of Office Building.	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885	798	...	548	...	50
Suri Do.	Construction of a Market	G. I. F. D. No. 5815, dated 24th October 1888	100	...	75	...	25
Rajshahye Do.	Improvement of Drainage.	B. G. No. M. $\frac{3L}{3}$-6, dated 22nd April 1890	1,500	750	...	750	...
Faridpur Do.	Excavation of Tank and Metalling of Roads.	B. G. No. M. $\frac{3L}{12}$-6, dated 12th August 1890	500	500	...	500	...
Commillah Do.	Excavation of Tank and Compensation for Lands acquired.	B. G. No. M. $\frac{3L}{13}$-7, dated 4th September 1890	250	250	...	250	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	176,500	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878	534,035	413,597	...	...	13,543
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886	2,194,566	2,194,566	...	438,618	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	...	600,000	...	...
		Carried forward	6,489,279	3,381,060	2,168,343	750,468	66,316

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	6,489,279	3,381,060	2,168,343	750,468	66,316
BENGAL—*contd.*							
Chittagong Port Fund.	For Purchase of a Pilot Brig.	F. D. No. $\frac{2\,L}{10}$ S, dated 14th January 1890 . . .	14,500	6,346	...	6,346	...
Dinagepur District Board.	Bridging Roads . .	B. G. No. M. L. $\frac{2\,L}{1}$ 27, dated 10th July 1890 . . .	20,000	4,000	...	4,000	...
Julpaiguri Do.	Construction of Bridges	B. G. No. M. $\frac{2\,L}{3}$ 11, dated 21st October 1890 . .	2,500	2,500	...	2,500	...
Patna Do.	Ditto and Metalling of Roads.	B. G. No. L. $\frac{2\,D}{2}$ 13, dated 16th October 1890 . . .	8,000	4,000	...	4,000	...
		TOTAL BENGAL .	6,534,279	3,397,906	2,168,343	767,314	66,316
N.-W. P. AND OUDH.							
Naini Tal Municipality.	Drainage Scheme .	Government N.-W. P. No. 102A (Municipal), dated 16th March 1876 . . .	2,500	2,147	...	...	...
	Protective Works .	G. I. F. D. No. 2672, dated 31st August 1881 . .	15,000	9,945	...	...	500
Saharanpur Do.	City Minor Drainage Scheme.	Board of Revenue N.-W. P. No. $\frac{371}{X-5}$, dated 9th March 1886	2,500	...	1,000	...	300
Dehra Do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886 . . .	1,200	...	800	...	100
Mussoorie Do.	Conservancy Scheme .	Government N.-W. P. No. $\frac{1679}{XI-596}$, dated 12th October 1887	1,500	...	1,200	...	100
Bareilly Do.	Repairs to Serais .	Board of Revenue No. $\frac{25}{X-2}$, dated 10th January 1887 .	800	...	...	...	200
Bara Banki Do.	Construction of Godowns.	Government N.-W. P. No. $\frac{1985}{XI-245A}$, dated 12th September 1889	150	...	...	...	150
Lakhimpur Do.	Construction of Market Stalls.	Demi-official from Government and Municipal Board Resolution, dated 4th August 1885 . . .	300	...	100	...	40
Partabgarh Do.	Construction of a Pucka Well.	Government N.-W. P. No. 913, dated 1st November 1882, and No. 65, dated 4th January 1883 .	100	...	9	...	16
Agra Do.	Water Works Project	Government N.-W. P. No. $\frac{2505}{X-38}$, dated 29th April 1889 . Government N.-W. P. No. $\frac{556}{X-32}$, dated 27th January 1890 . Government N.-W.P. No. $\frac{2584}{X-210}$, dated 19th April 1890 .	100,000	100,000	...	32,600	...
Allahabad Do.	Ditto ditto .	Government N.-W.P. No. $\frac{2505}{X-38}$, dated 29th April 1889 . Government N.-W.P. No. $\frac{2584}{X-23}$, dated 19th April 1890 . Government N.-W.P. No. $\frac{5862}{X-21}$, dated 8th September 1890 . Government N.W.-P. No. $\frac{1352}{X-77}$, dated 6th March 1891 . Government N.-W.P. No. $\frac{1941}{X-77}$, dated 30th March 1891 .	122,500	122,500	...	82,400	...
		Carried over .	246,550	234,592	3,109	115,000	1,406

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
N.-W. P. & Oudh—*contd.*		Brought forward	*Rx.* 246,550	*Rx.* 234,592	*Rx.* 3,109	*Rx.* 115,000	*Rx.* 1,406
Benares Municipality.	Water Works Project	Government N.-W. P. No. $\frac{1267}{X-52}$ dated 24th February 1890	5,000	5,000	...	...	...
		Government N.-W.P. No. $\frac{2584}{X-210}$ dated 19th April 1890	40,000	...	40,000	40,000	...
Meerut Do.	Land acquired for branch Railway Line to Kaisarganj.	Government N.-W.P.Nos. 2607 and $\frac{261^{2}2}{XI-108}$, dated 15th and 26th November 1890	1,807	1,266	...	87	542
		Total N.-W. P. and Oudh	293,357	240,858	43,109	155,087	1,948
Punjab.							
Delhi Municipality.	Water Works	Government, Punjab, No. 892, dated 6th November 1890	60,000	2,512	...	2,512	...
Simla Do.	Ditto	G. I. F. D. Nos. 3328 and 126, dated 22nd January 1879 and 16th September 1881	70,000	51,843	...	...	1,878
	Town Hall	G I. F. D. Nos. 3818 and 1144, dated 22nd October 1886 and 6th March 1889	20,000	18,444	...	...	390
	Ditto	G. I. F. D. No. 3175, dated 1st September 1884	15,000	...	15,000	...	...
Lahore Do.	Water Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882	177,500	166,756	...	...	2,041
Rawul Pindi Do.	Water Works	G. I. Telegram, dated 23rd February 1887	13,100	...	11,700	...	700
Peshawar Do.	City Water-supply Scheme.	G. P. No. 110, dated 6th February 1889	15,000	15,000	...	...	...
Edwardesabad Do.	City Extension	G. P. Nos. 280 and 856, dated 2nd May and 28th October 1890	3,500	700	...	3,500	2,800
Dera Ghazi Khan Do.	River Protective Works	G. P. No. 499, dated 9th July 1890	23,400	17,721	...	17,721	...
		Total Punjab	397,500	272,976	26,700	23,733	7,809
Madras.							
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869	143,000	143,000	...	...	...
		G. I. F. D. No. 1862, dated 8th July 1869					
		G. I. F. D. No. 2527, dated 23rd August 1873					
	Drainage of Black Town.	M. G. F. No. 2505, dated 23rd December 1881	10,000	...	10,000	...	...
		M. G. F. No. 363, dated 15th February 1883	30,000	...	30,000	...	...
		M. G. F. No. 487, dated 9th March 1885	30,000	...	30,000	...	...
		M. G. No. 11M., dated 10th April 1885					
		M. G. No. 458M., dated 3rd September 1885					
		M. G. F. No. 1562M, dated 18th October 1890	5,000	...	5,000	5,000	...
		M. G. No. 765M., dated 11th August 1887	10,000	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888	15,000	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889	15,000	...	15,000	...	...
	Extension of Water-supply.	M. G. No. 1427M., dated 25th October 1889	2,000	...	2,000	...	...
	Purchase of the Smithfield Market	M. G. F. No. 1699, dated 5th September 1879	2,000	...	2,000	...	...
	Extension of Water-supply.	M. G. F. No. 2505, dated 23rd December 1881	25,000	...	25,000	...	...
Cochin Do.	Completion of the Kalvetti Reclamation Works.	M. G. F. No. 233, dated 12th April 1889	1,400	1,034	...	610	185
Cuddapa Do.	Water-supply	G. I. H. D. No. 41, dated 18th April 1887	5,000	...	4,900	...	...
		Carried over	293,400	144,034	148,900	5,610	185

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MADRAS—*contd.*		Brought forward .	293,400	144,034	148,900	5,610	185
Coonoor Municipality.	Construction of a Slaughter House.	G. I. H. D. Nos. 126 & 2, dated 21st October 1884 and 9th January 1886 . . .	700	...	700	...	...
	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. F. No. 1792, dated 8th September 1875	725	178	...	...	31
	Construction of Drainage Works.	M. G. F.No. 184, dated 13th March 1891	1,000	1,000	...	1,000	...
Ootacamund Do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th September 1886 . .	6,000	...	6,000	...	...
	Completion of certain Roads and Water-supply Channels.	G. I. F. No. 397, dated 28th April 1875, and M. G. F. No. 1761, dated 3rd September 1875	1,242	421	...	...	73
Madura Do.	Vaigai Bridge . .	G. I. H. D. No. 137, dated 13th December 1884 . . .	500	...	500	...	...
	Water-supply . .	Ditto ditto .	500	...	500	...	...
	Ditto . .	G. I. H. D. No. 79, dated 25th June 1886	2,700	...	2,700	...	...
Kombhakonam Do.	Construction of Drains	M. G. F. No. 101, dated 13th February 1890 . .	6,000	2,000	...	...	...
Mangalore Do.	Construction of a building for the storage of Petroleum.	G. I. H. D. No. 158, dated 10th December 1886 . . .	700	...	600	...	...
Vizagapatam Do.	Construction of an Iron Pontoon Bridge.	M. G. No. 522 M., dated 4th May 1889 . .	2,500	...	1,500	...	500
Calicut Do.	Railway extension to Calicut.	M. G. F .Nos. 867, dated 6th December 1889, and 53, dated 15th January 1891	3,000	2,900	...	3,000	100
Mayavaram Do.	Construction of two markets and a School Building.	M. G. F. Nos. 91, dated 3rd February 1891, and 180, dated 11th March 1891 .	850	350	...	350	...
Madras Harbour Trust.	Construction of Madras Harbour.	Madras Act II of 1886, secs. 29 and 30, and M. G. Marine, No. 320, dated 18th June 1886 . .	465,464	425,424	...	74,701	10,000
Calicut Local Fund Board.	Completion of the Tamrachai Ghat Road and Approach in Wynaad	G. I. F. D. No. 926, dated 7th February 1874 . . .	8,900	1,400	...	...	467
Tellichery Do.	Completion of the Peria Ghat Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875. . .	6,000	2,431	...	...	300
Saidapet Do.	Construction of an Iron Girder Bridge across the Kartaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876 . .	19,979	9,619	...	...	1,057
		TOTAL MADRAS .	820,160	589,757	161,400	84,661	12,713
BOMBAY.							
Bombay Port Trust.	Value of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879 . .	2,117,075	2,053,587	...	...	5,102
	Value of certain Government properties held by the Trust.	Ditto ditto . .	84,468	57,523	...	...	5,049
	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875	760,000	616,104	...	...	...
	Dock Extension Works	G. I. F. D. No. 4484 of 4th December 1886; G. I. F. D. No. 3457, dated 27th June 1888, No. 6914, dated 31st December 1888, No. 4511, dated 18th September 1890, and No. 604, dated 5th February 1890 . .	940,000	878,622	...	10,000	...
	Purchase of Fore shore Properties.	Section 30 of Act VI of 1879 .	754,280	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49 of 26th January 1882	760,000	...	143,588	...	...
		Carried over	5,415,823	3,605,836	897,868	10,000	10,151

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
		Brought forward .	*Rx.* 5,415,823	*Rx.* 3,605,836	*Rx.* 897,868	*Rx.* 10,000	*Rx.* 10,151
BOMBAY—*contd.*							
Bombay Port Trust.	Completing Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 179 of 25th May 1887	100,000	...	90,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275 of 10th August 1887	100,000				
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881.	G. R. No. 137 of 22nd June 1888	70,000	...	243,300	102,400	...
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889 . .	82,300				
Karachi Do.	Improvement of Karachi Harbour.	G. I. No. 590 M. of 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886	71,150				
	Ditto . . .	G. I. No. 1427, dated 17th June 1886; G. R. P. W. D. Nos. 375C. W. and 1096, dated 1st July 1886 . .	155,000	218,784	...	43,863	1,209
	Improvement and Extension of the Wharf Accommodation for native vessels and dredging the approaches of native jetty	G. R. No. 1154, dated 27th March 1884 . . .	100,000	...	24,800	...	900
	Construction of a Pier at Keamari.	G. R. Nos. 1942 and 2465 of 5th June and 12th July 1890 .	40,000	...	4,766	...	3,177
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604 of 8th June 1885	4,000	...	3,383	...	258
Ahmedabad Do.	Construction of a bridge over the Sabarmate river.	G. R. F. D. No. 4777, dated 3rd December 1889 and No. 355, dated 3rd February 1890 . . .	3,400	1,700	...	1,700	...
Bijapur Do.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 . .	5,000	2,960	...	...	241
Broach Do.	To bear a portion of the cost of the Hope Bridge on the River Tapti at Surat.	G. I. H. D. No. 104 of 27th June 1878	6,000	...	...	...	317
Ratnagiri Do.	Construction of the Amba Ghat Road.	G. R. Nos. 1367 of 16th April 1878 and 3718 of 15th October 1878	20,050	5,697	...	...	343
Surat Do	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. I. F. D. No. 6564 of 11th November 1874 . . .	35,000	13,848	...	...	1,991
Poona Cantonment Fund.	Building a Market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885	12,000	...	4,000	...	4,000
Bombay Municipality.	Construction of the Vehar Lake and Water Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, and Act III of 1888 .	373,005	271,037	...	...	6,534
	Construction of new Water Works.		360,000				
	Carrying out the Surface Drainage.		60,000				
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	G. I. No. 3028, dated 26th December 1875. Bill No. 3 of 1876. Act II of 1880. Act III of 1888.	127,000	467,100	...	...	14,166
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.		37,000				
		Carried over .	7,276,728	4,586,962	1,368,117	157,963	43,287

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward	7,276,728	4,586,962	1,368,117	157,963	43,287
Bombay Municipality.	Construction of Overbridge.	G. R. No. 205, dated 28th January 1868.	27,864				
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1867 . .	47,647	...	400	...	50
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868	98,289				
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 364, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	...	389,900	...	5,100
	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 12,300.	G. R. No. 361, dated 12th February 1886. . .	1,220,000	...	1,220,000	250,000	...
		G. R. No. 1008, dated 16th March 1886 . .					
		G. R. No. 1930, dated 31st May 1886 . .					
		G. R. No. 2876, dated 21st September 1887 . .					
		G. R. No. 3978, dated 21st July 1888					
		G. R. No. 4193, dated 8th October 1889 . . .					
		G. R. No. 3392, dated 13th August 1890 . . .					
	Construction of Drainage Works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878 . .	269,400	...	234,400	...	3,400
	Construction of Drainage and Water Works.	G. R. No. 1427, dated 4th May 1888	70,000	...	70,000	...	...
	Ditto . . .	G. R. No. 873, dated 16th March 1888 . . .	120,000	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water Works.	G. I. R. No. 493 of 7th September 1888; F. D. No 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	100,888	...	100,850	...	...
	Ajripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889 . .	24,800	...	24,800	15,400	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 . . .	350,080	...	344,700	344,700	...
Karachi Do. .	For the following works of public utility:— Water Works Extension. Boulton Market. Empress Market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269, and 1441, dated 3rd September & 4th December 1883 and 21st April 1884, respectively	50,000	...	38,750	...	400
Dharwar Do. .	Improvement of Water-supply.	G. I. F. D. No. 3031 of 30th September 1876 . . .	3,600	1,701	...	...	193
Hyderabad Do. .	Construction of Water Works.	G. I. F. D. No. 3539 of 9th December 1873 . . .	30,000	10,728	...	...	1,114
Ilkal Do. .	Construction of Embankment of Water Works.	G. R. Nos. 380 of 4th February 1885 and G. R. F. D. No. 1018 of 19th April 1887 .	300	116	...	...	32
Jalgaon Do. .	Improvement of Water-supply.	G. I. F. D. No. 489 of 30th January 1877 . . .	7,300	1,145	...	...	628
Hubli Do. .	Construction of Water Works for the town of Hubli.	G. R. F. D. No. 4020, dated 8th December 1890, G. R. No. 1010, dated 19th March 1891; G. R. F. D. No. 1078, dated 24th March 1891; G. R. F. D. No. 1173, dated 1st April 1891 . . .	19,500	5,270	...	5,270	...
Rander Do. .	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. R. F. D. No. 6564 of 11th November 1874 . . .	2,000	72	...	...	144
		Carried over .	10,158,396	4,605,994	3,911,917	773,333	54,348

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891 —*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY —*contd.*		Brought forward	10,158,396	4,605,994	3,911,917	773,333	54,348
Sangamner Municipality.	Sanitary Works	G. R. F. D. No. 2308 of 29th June 1878	600	313	...	...	31
Surat Do.	Represents the share of expenditure chargeable to the Surat Municipality incurred by the Public Works Department in the construction of the Hope Bridge over the River Tapti.	G. I. F. D. No. 6564 of 11th November 1874; G. I. F. D. No. 2226 of 21st August 1876; G. I. F. D. No. 51 of 14th March 1878 and G. R. P. W. No. 6 of 22nd January 1879.	16,000	4,719	...	...	954
	Widening the Roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890	20,000	...	19,000	...	1,000
Godhra Do.	Improvement of Roads in the City.	G. R. F. D. No. 2143, dated 3rd June 1889, and G. R. F. D. No. 2985, dated 6th August 1889	1,000	954	...	...	31
Ahmedabad Do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513 of 26th December 1887	30,000	...	40,000	...	...
		G. R. No. 1449 of 14th May 1888	10,000				
	Drainage Works	G. R. F. D. No. 300, dated 29th January 1890, and G. R. F. D. No. 559, dated 18th February 1890	45,000	38,900	...	37,000	...
	Water Works	G. R. No. 3553, dated 19th September 1889	30,000	...	16,350	11,880	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890	5,100	...	3,400	1,700	...
Broach Do.	Watering and improving a road within the Municipal limits.	G. R. Nos. 3298, 222 and 838 of 10th September 1883, 18th January and 1st March 1884	5,500	...	...	...	150
Peun Do.	Distribution of water pipes throughout the town.	G. R. No. 123 of 13th January 1885	1,000	...	650	...	50
Ratnagiri City Do	Nachna Water Works	G. R. No. 3346 of 6th November 1880	3,000	...	2,100	...	75
	Ditto	G. R. No. 2632 of 31st July 1884	1,500	...	1,500	...	...
Rajapur Do.	Water Works at Kodark.	G. R. No. 273 of 3rd July 1879	500	...	261	...	133
	Ditto	G. R. Nos. 737 and 2507 of 16th March 1886 and 26th August 1886	1,200	...	1,200	...	...
Chiplun Do.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water Works.	G. R. No. 613 of 19th February 1883	3,000	...	960	...	940
Sholapur Do.	Water Works	G. R. No. 3036 of 30th November 1879	19,390	...	8,400	...	1,000
Satara Do.	Extension of Water Works.	G. R. No. 3740 of 13th December 1881	30,000	...	20,040	...	999
Thana Do	Pokhran Water Works	G. R. No. 35-C.-W.-250 of 25th June 1880	1,000	...	...	...	100
	Construction of a Market.	G. R. No. 1984 of 30th May 1882	1,000	...	150	...	100
Junner Do.	Construction of a Tank for the Water-supply in the town.	G. R. No. 963 of 17th March 1883	3,300	...	1,900	...	200
Telegaon Dabhade Do.	Construction of Water Works.	G. R. No. 227 of 24th January 1883 and G. R. No. 1028 of 20th April 1887	3,320	...	2,406	...	166
Naried Do.	Construction of Latrines in the town.	G. R. F. D. No. 81 dated 10th January 1890 and G. R. F. D. No. 282 dated 26th January 1891	1,000	...	1,000	1,000	...
		TOTAL BOMBAY	10,390,806	4,650,880	4,031,234	824,913	60,277

Government of India Central Printing Office.—No. 279 C. G.—2-3-92.—305.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1891-92.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1893.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	23,965,774		
Opium	8,012,380		
Salt	8,636,182		
Stamps	4,262,156		
Excise	5,117,264		
Other Heads	9,523,293		
TOTAL, PRINCIPAL HEADS		23	59,517,049
Interest		45	879,443
Post Office, Telegraph, and Mint		53	2,575,736
Receipts by Civil Departments		65	1,656,157
Miscellaneous		87	897,284
Railways		111	19,938,046
Irrigation		121	2,272,040
Buildings and Roads		145	627,124
Receipts by Military Department		173	780,404
TOTAL REVENUE	Rx.		89,143,283
Debt, Deposits, and Advances:			
Permanent Debt (Net Incurred)		215	3,038,293
Unfunded Debt (Net)		215	899,359
Deposits and Advances (Net)		215	1,480,280
Remittances (Net)		215	116,140
Secretary of State's Bills drawn		215	16,093,854
TOTAL RECEIPTS			110,771,209
Balance on April 1st—India	Rx. 17,876,244		
England	£ 3,835,050	215	21,711,294
GRAND TOTAL			132,482,503

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1892.

DISBURSEMENTS.	For details, *vide* page No.	
Expenditure:		
Direct Demands on the Revenues	23	9,547,162
Interest	45	4,315,176
Post Office, Telegraph, and Mint	53	2,429,188
Salaries and Expenses of Civil Departments	65	13,853,842
Miscellaneous Civil Charges	87	5,046,622
Famine Relief and Insurance	105	1,268,319
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	109	163,233
Railway Revenue Account	111	20,253,910
Irrigation	121	2,945,019
Buildings and Roads	145	6,208,752
Army Services	173	22,280,601
Special Defence Works	187	604,848
TOTAL		88,916,672
	Rx.	
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	178,637	
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*419,561*	
	189	*240,924*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		88,675,748
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	193	3,500,000
Debt, Deposits, and Advances:—		
Loans and Advances by Imperial Government (Net Advances)	215	488,787
Loans and Advances by Provincial Governments (Net Advances)	215	465,405
Capital of Railway Companies (Net Payments)	215	1,146,392
Secretary of State's Bills paid	215	16,796,540
TOTAL DISBURSEMENTS		111,072,872
Balance on March 31st—India Rx. 17,287,005		
England £ 4,122,626	215	21,409,631
GRAND TOTAL		132,482,503

	Rx.
Revenue	89,143,283
Expenditure chargeable thereon	88,675,748
SURPLUS	*467,535*

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Principal Heads of Revenue:							
Land Revenue	13A	27	138,673	701,507	2,142,036	466,900	1
Opium	14A	30	240	23,492	41,050	39,719	2
Salt	15A	31	1,971,135	...	161,015	...	3
Stamps	16	34	48,087	169,503	132,398	82,083	4
Excise	17	35	93,623	277,419	424,828	260,330	5
Provincial Rates	18	36	6,949	99,999	99,811	54,813	6
Customs	19A	37	...	...	693,346	...	7
Assessed Taxes	20	39	151,909	45,500	73,369	23,922	8
Forest	21	40	50,437	135,990	418,542	33,613	9
Registration	22	42	2,026	11,116	4,630	4,466	10
Tributes from Native States	23	43	218,985	23,048	34,274	10	11
TOTAL			2,682,064	1,487,574	4,225,299	964,956	12
Interest:	24	46	326,572	3,870	3,858	224	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,438,589	944	25	5	14
Telegraph	28	55	900,927	...	...	...	15
Mint	29	03	121,048	...	...	...	16
TOTAL			2,460,564	944	25	5	17
Receipts by Civil Departments:							
Law and Justice	31A	69	40,313	42,328	84,918	16,247	18
Police	32	73	5,156	19,924	23,365	12,468	19
Marine	33A	74	86,589	...	31,960	52	20
Education	34	79	1,053	14,059	1,839	4,393	21
Medical	36A	81	793	1,419	2,219	118	22
Scientific and other Minor Departments	38A	84	9,999	1,919	581	5,978	23
TOTAL			143,903	79,649	144,882	39,256	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	79,482	4,322	3,394	1,564	25
Stationery and Printing	42A	99	14,682	3,997	4,213	500	26
Exchange	43	101	31,529	...	...	...	27
Miscellaneous	44A	102	24,743	9,477	41,469	7,085	28
TOTAL			150,436	17,796	49,076	9,149	29
Railways:							
State Railways (Gross Receipts)	49	112	7,175,506	745,635	629,680	8,355	30
Guaranteed Companies (Net Traffic Receipts)	49A	114	3,493,118	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	119	...	...	...	...	32
TOTAL			10,668,624	745,635	629,680	8,355	33
Irrigation:							
Major Works:							
Direct Receipts	58	126	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	126	...	...	...	...	35
Minor Works and Navigation	59	128	2,504	...	7,845	...	36
TOTAL			2,504	...	7,845	...	37
Buildings and Roads:							
Military Works	61	146	44,315	26	2,066	302	38
Civil Works	61	146	7,328	14,862	22,141	17,111	39
TOTAL			51,643	14,888	24,207	17,413	40
Receipts by Military Department:							
Army:							
Effective	63	174	453,369	...	...	...	41
Non-Effective	63	174	40,454	...	...	...	42
TOTAL			493,823	...	...	...	43
Total Revenue			16,980,133	2,350,356	5,084,872	1,039,358	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and the Expenses of the British Representatives

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore '4342625.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1892.

[transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(*b*) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,867,957	5,930,886	2,321,461	3,950,758	4,445,596	23,965,774	...	...	23,965,774
2	6,012,895	47,834	2,869	...	1,844,281	8,012,380	...	...	8,012,380
3	2,404,487	...	...	1,772,937	2,326,608	8,636,182	...	...	8,636,182
4	1,510,046	693,518	406,930	674,757	544,834	4,262,156	...	...	4,262,156
5	1,113,397	524,303	183,938	1,213,964	1,025,462	5,117,264	...	...	5,117,264
6	850,617	938,266	398,997	749,259	304,126	3,502,837	...	...	3,502,837
7	510,881	...	...	163,960	333,101	1,701,288	...	...	1,701,288
8	437,519	227,721	133,192	190,944	369,647	1,652,823	...	...	1,652,823
9	78,955	173,151	102,007	169,422	328,465	1,490,582	...	...	1,490,582
10	133,431	40,411	26,494	123,449	53,779	399,802	...	...	399,802
11	...	...	28,072	344,943	126,629	775,961	...	...	775,961
12	16,920,185	8,576,090	3,603,960	9,354,393	11,702,528	59,517,049	...	...	**59,517,049**
13	157,729	25,364	24,131	41,951	211,889	795,588	58,466	25,389	**879,443**
14	1,584	...	5,148	...	60	1,446,355	...	...	1,446,355
15	...	...	...	...	415	901,342	12,545	5,448	919,335
16	...	...	...	...	88,998	210,046	...	...	210,046
17	1,584	...	5,148	...	89,473	2,557,743	12,545	5,448	**2,575,736**
18	180,865	99,577	68,830	91,498	62,564	687,140	...	...	687,140
19	91,367	43,557	70,673	42,726	72,304	381,540	...	...	381,540
20	96,541	...	...	378	6,894	222,414	...	...	222,414
21	63,272	27,036	7,758	32,213	60,101	211,724	...	...	211,724
22	15,685	13,799	4,356	9,671	11,734	59,794	2,309	1,003	63,106
23	21,433	10,035	16,253	18,947	4,362	89,507	506	220	90,233
24	469,163	194,004	167,870	195,433	217,959	1,652,119	2,815	1,223	**1,656,157**
25	30,109	18,482	12,026	26,546	41,298	217,223	100,605	43,689	361,517
26	18,095	8,970	13,739	10,461	8,751	83,408	...	...	83,408
27	...	...	...	...	...	31,529	...	...	31,529
28	123,432	35,095	19,601	79,237	62,693	402,832	12,549	5,449	420,830
29	171,636	62,547	45,366	116,244	112,742	734,992	113,154	49,138	**897,284**
30	1,781,354	1,373,602	3,320,234	869,077	508,161	16,411,604	230	100	16,411,934
31	...	...	...	...	...	3,493,118	...	...	3,493,118
32	...	...	...	31,567	...	31,567	995	432	32,994
33	1,781,354	1,373,602	3,320,234	900,644	508,161	19,936,289	1,225	532	**19,938,046**
34	160,271	591,902	579,613	28,551	44,400	1,404,737	...	...	1,404,737
35	...	114,581	25,106	471,875	61,627	673,189	...	...	673,189
36	94,831	17,581	33,589	16,063	21,701	194,114	...	...	194,114
37	255,102	724,064	638,308	516,489	127,728	2,272,040	...	...	**2,272,040**
38	22	39	723	185	2,116	49,794	...	...	49,794
39	82,004	86,950	65,848	116,034	126,045	538,323	27,197	11,810	577,330
40	82,026	86,989	66,571	116,219	128,161	588,117	27,197	11,810	**627,124**
41	...	...	...	114,577	85,754	653,700	35,211	15,291	704,202
42	...	...	...	12,053	13 216	65,723	7,306	3,173	76,202
43	...	...	...	126,630	98,970	719,423	42,517	18,464	**780,404**
44	19,838,779	11,042,660	7,871,588	11,368,003	13,197,611	88,773,360	257,919	112,004	**89,143,283**

Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the
at the principal Native Courts in India.
exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other
rate of Exchange. During the year this average rate was 1*s.* 4·73333384*d.* per Rupee, *see* page 242 and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Refunds and Drawbacks	11	25	5,369	2,434	25,555	1,255	1
Assignments and Compensations	12	26	313,047	6,208	4	3,074	2
Charges in respect of collection, *viz.:*							
Land Revenue	13B	28	48,686	159,046	405,664	94,735	3
Opium (including cost of Production)	14C	31	1,238	...	...	...	4
Salt (including cost of Production)	15B	32	115,684	...	1,078	...	5
Stamps	16	34	—*35,550*	4,012	3,597	3,148	6
Excise	17	35	1,845	5,273	5,161	801	7
Provincial Rates	18	36	...	...	6,268	325	8
Customs	19B	38	...	...	16,370	...	9
Assessed Taxes	20	39	67	63	1,634	104	10
Forest	21	40	43,761	80,313	166,822	26,713	11
Registration	22	42	605	4,298	2,093	2,636	12
TOTAL			494,752	261,647	634,246	132,791	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	—*22,457*	2,823	1,287	45	14
Interest on other Obligations	26	50	406,525	287	731	14	15
TOTAL			384,068	3,110	2,018	59	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,242,103	6,054	13,199	3,822	17
Telegraph	28	55	611,552	...	...	...	18
Mint	29	63	41,254	...	...	...	19
TOTAL			1,894,909	6,054	13,199	3,822	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	427,457	45,685	103,521	24,113	21
Law and Justice	31B	70	149,375	131,795	314,094	64,619	22
Police	32	73	54,327	136,022	961,250	124,161	23
Marine (including River Navigation)	33B	75	244,589	...	64,545	13,842	24
Education	34	79	14,990	63,918	52,330	33,890	25
Ecclesiastical	35	80	14,378	4,164	8,800	1,238	26
Medical	36B	81	21,538	31,550	39,823	25,807	27
Political	37	82	440,816	1,533	36,157	10,821	28
Scientific and other Minor Departments	38B	85	206,330	13,095	20,628	8,035	29
TOTAL			1,573,800	427,762	1,601,148	306,526	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	39,527	26,939	15,423	1,726	31
Civil Furlough and Absentee Allowances	40	96	516	...	...	...	32
Superannuation Allowances & Pensions	41B	98	69,611	22,913	26,739	7,943	33
Stationery and Printing	42B	99	—*135,281*	18,049	41,909	7,292	34
Miscellaneous	44B	103	19,249	5,387	18,141	26,722	35
TOTAL			—*6,378*	73,288	102,212	43,683	36
Famine Relief and Insurance:							
Famine Relief	45	106	6,133	...	54	...	37
Construction of Protective Railways	46A	106	...	...	...	...	38
Construction of Protective Irrigation Works	46B	107	...	...	...	...	39
Reduction of Debt	47	108	682,170	...	...	...	40
TOTAL			688,303	..	54	...	41
Carried over			5,029,454	771,861	2,352,877	486,881	42

(*a*) *See* foot-note (*b*) to Account No. 2.

*The "Interest on Debt" distributed as follows

	India.
	Rx.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	54,368
Under Railway Revenue Account	(*c*)3,004,576
Under Irrigation	1,109,678
	4,168,622

(*c*) Includes Rx. 19,415 charged to
(*d*) Includes £157,919 charged to "Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1892.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	71,955	20,453	17,921	38,192	71,209	254,353	...	...	254,353
2	30,732	37,060	15,725	121,914	1,004,096	1,531,860	...	...	1,531,860
3	411,434	761,490	387,195	901,270	664,573	3,834,093	720	313	3,835,126
4	1,856,871	...	...	...	2,663	1,860,772	726	315	1,861,813
5	5,161	...	...	190,719	145,316	457,958	750	326	459,034
6	45,178	15,070	14,836	17,074	22,166	89,531	34,105	14,811	138,447
7	66,566	14,200	5,098	56,080	34,097	190,021	53	23	190,097
8	45,778	694	605	...	5,033	58,703	...	..	58,703
9	51,872	...	...	15,810	52,262	136,314	34	15	136,363
10	18,012	1,798	1,112	1,629	5,158	29,577	...	...	29,577
11	42,047	95,224	63,936	131,332	192,714	842,862	742	322	843,926
12	68,347	20,678	8,080	71,035	30,091	207,863	...	...	207,863
13	2,713,963	966,667	514,508	1,545,055	2,230,278	9,493,907	37,130	16,125	9,547,162
14	10,115	18,868	18,633	6,925	18,129	54,368	2,639,288	1,146,144	3,839,800
15	12,040	2,529	7,068	3,118	42,982	475,294	57	25	475,376
16	22,155	21,397	25,701	10,043	61,111	529,662	2,639,345	1,146,169	4,315,176
17	37,103	18,284	14,915	9,040	10,689	1,355,209	96,321	41,829	1,493,359
18	...	...	...	...	385	611,937	158,118	68,665	838,720
19	...	...	...	...	39,555	80,809	11,365	4,935	97,109
20	37,103	18,284	14,915	9,040	50,629	2,047,955	265,804	115,429	2,429,188
21	218,410	152,843	126,115	155,790	179,489	1,433,423	249,532	108,362	1,791,317
22	1,050,479	605,327	392,007	528,088	503,039	3,738,823	639	277	3,739,739
23	603,994	6 53,919	365,500	417,595	551,842	3,868,610	...	...	3,868,610
24	94,225	...	...	15,046	4,306	436,553	133,447	57,951	627,951
25	366,347	186,848	137,380	248,320	318,296	1,422,319	1,727	750	1,424,796
26	18,807	23,282	23,660	35,876	30,809	161,014	406	176	161,596
27	164,356	112,969	84,299	245,809	149,256	875,407	6,468	2,809	884,684
28	9,081	16,395	120,274	7,855	87,766	730,698	25,806	11,207	767,711
29	89,141	59,943	39,570	70,261	37,561	544,564	29,893	12,981	587,438
30	2,614,840	1,811,526	1,288,805	1,724,640	1,862,364	13,211,411	447,918	194,513	13,853,842
31	119,990	80,295	36,094	83,991	76,204	480,189	54,223	23,547	557,959
32	45	..	...	43	53	657	192,228	83,477	276,362
33	160,234	174,391	85,359	142,140	159,176	848,506	1,726,046	749,557	3,324,109
34	323,736	54,268	54,847	93,263	85,857	543,940	41,098	17,847	602,885
35	37,619	18,980	14,221	46,144	44,837	231,300	37,655	16,352	285,307
36	641,624	327,934	190,521	365,581	366,127	2,104,592	2,051,250	890,780	5,046,622
37	1,148	209	...	15,663	216	23,423	...	...	23,423
38	...	...	...	484,795	...	484,795	...	...	484,795
39	...	990	1,000	61,569	11,894	75,453	1,728	750	77,931
40	...	...	...	...	...	682,170	..	...	682,170
41	1,148	1,199	1,000	562,027	12,110	1,265,841	1,728	750	(*b*) 1,268,319
42	6,030,833	3,147,007	2,035,450	4,216,386	4,582,619	28,653,368	5,443,175	2,363,766	36,460,309

For further details, see page 49 :—

England.	Exchange.	Total.
£	*Rx.*	*Rx.*
2,639,288	1,146,144	3,839,800
(*d*) 1,163,871	505,425	4,673,872
...	...	1,109,678
3,803,159	1,651,569	9,623,350

(*b*) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies:—

Indian Midland Railway . .	Rx. 189,057
Bengal-Nagpur Railway .	,, 42,624
	231,681

State Railways—"Interest on Capital deposited by Companies."
chargeable against Companies on Advances."

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6.			5,029,454	771,861	2,352,877	486,881	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	110	...	...	...	275	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49A	114	2,739,121	392,114	350,334	8,000	3
Interest on Debt . . .	25	48	2,480,038	...	115,417	...	4
Annuities in purchase of Railways	49A	114	...	...	...	...	5
Interest chargeable against Companies on advances . .	50	117	...	...	...	...	6
Interest on Capital deposited by Companies	51	117	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	118	689,987	10,734	...	...	8
Interest	49A	114	37,171	...	...	...	9
Subsidized Companies: Land, etc. .	54A	119	...	...	...	10,070	10
Miscellaneous Railway Expenditure .	55	120	24,050	3,787	1,563	...	11
TOTAL .			5,970,367	426,050	467,314	18,070	12
Irrigation:							
Major Works:							
Working Expenses . . .	57	123	...	...	...	...	13
Interest on Debt . . .	25	48	589,580	...	...	...	14
Minor Works and Navigation .	60	135	36,834	...	199,725	...	15
TOTAL .			626,414	...	199,725	...	16
Buildings and Roads:							
Military Works	62	149	990,030	334	147,277	9,954	17
Civil Works	62	149	221,238	237,018	658,469	191,791	18
TOTAL .			1,211,268	237,352	805,746	201,745	19
Army Services:							
Army:							
Effective	63	175	8,920,273	...	...	...	20
Non-Effective	63	175	457,310	...	...	...	21
TOTAL .			9,377,583	...	...	...	22
Special Defence Works . .	65	188	304,710	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			22,519,796	1,435,263	3,825,662	706,971	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	192	...	25,218	89,112	42,527	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	192	*42*	...	...	...	26
Total Expenditure charged against Revenue			22,519,754	1,460,481	3,914,774	749,498	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways . . .	69	194	—323,014	—46,581	426,461	47,876	28
Irrigation Works . . .	69	194	...	...	...	...	29
TOTAL .			—323,014	—46,581	426,461	47,876	30

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1892—*continued.*

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,030,833	3,147,007	2,035,450	4,216,386	4,582,619	28,653,368	5,443,175	2,363,766	36,460,309
2	775	2,300	...	42,662	117,221	163,233	...	...	163,233
3	1,131,787	682,135	1,953,535	606,458	350,996	8,214,480	...	...	8,214,480
4	369,851	...	19,855	...	...	2,985,161	1,005,952	436,847	4,427,960
5	...	...	...	...	...	...	1,693,388	735,375	2,428,763
6	...	...	...	...	...	...	157,919	68,578	226,497
7	...	7,439	...	...	...	26,854	681,758	296,062	1,004,674
8	10,804	10,416	...	13,682	21,293	756,916	...	...	756,916
9	...	...	...	...	...	37,171	2,114,159	918,100	3,069,430
10	12,070	4,000	3,574	3,416	...	33,130	...	...	33,130
11	14,066	703	43,632	3,769	490	92,060	...	...	92,060
12	1,538,578	704,693	2,020,596	627,325	372,779	12,145,772	5,653,176	2,454,962	20,253,910
13	135,417	251,785	213,038	117,589	43,616	761,445	...	...	761,445
14	240,311	279,787	...	...	...	1,109,678	...	...	1,109,678
15	158,777	28,684	82,208	402,243	165,300	1,073,771	87	38	1,073,896
16	534,505	560,256	295,246	519,832	208,916	2,944,894	87	38	2,945,019
17	4,361	630	17,893	7,863	21,285	1,199,627	10,382	4,509	1,214,518
18	900,901	717,718	475,010	768,755	681,194	4,852,094	99,103	43,037	4,994,234
19	905,262	718,348	492,903	776,618	702,479	6,051,721	109,485	47,546	6,208,752
20	...	...	...	3,223,373	2,656,641	14,800,287	2,410,443	1,046,765	18,257,495
21	...	...	...	326,297	157,168	940,775	2,149,070	933,261	4,023,106
22	...	...	...	3,549,670	2,813,809	15,741,062	4,559,513	1,980,026	22,280,601
23	...	...	...	...	...	304,710	209,263	90,875	604,848
24	9,009,953	5,132,604	4,844,195	9,732,493	8,797,823	66,004,760	15,974,699	6,937,213	88,916,672
25	...	21,780	...	...	...	178,637	...	...	178,637
26	*34,508*	...	*10,510*	*340,872*	*33,629*	*419,561*	...	...	*419,561*
27	8,975,445	5,154,384	4,833,685	9,391,621	8,764,194	65,763,836	15,974,699	6,937,213	88,675,748
28	153,833	—5,985	167,280	1,109,488	1,332	1,530,690	864,309	375,337	2,770,336
29	56,801	47,634	441,375	161,795	9,225	716,830	8,948	3,886	729,664
30	210,634	41,649	608,655	1,271,283	10,557	2,247,520	873,257	379,223	3,500,000

(*a*) *See* foot-note (*b*) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1892.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	...	720	720
Opium	726	...	726
Salt	750	...	750
Stamps	34,105	...	34,105
Excise	53	...	53
Provincial Rates	...	...	...
Customs	34	...	34
Assessed Taxes	...	...	...
Forest	...	742	742
Registration	...	...	...
TOTAL	35,668	1,462	37,130
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,639,288	2,639,288
Interest on other Obligations	...	57	57
TOTAL	...	2,639,345	2,639,345
Post Office, Telegraph, and Mint:			
Post Office	35,964	60,357	96,321
Telegraph	83,212	74,906	158,118
Mint	11,334	31	11,365
TOTAL	130,510	135,294	265,804
Salaries and Expenses of Civil Departments:			
General Administration	19,560	229,972	249,532
Law and Justice	159	480	639
Police	...	...	...
Marine (including River Navigation)	76,876	56,571	133,447
Education	...	1,727	1,727
Ecclesiastical	...	406	406
Medical	...	6,468	6,468
Political	151	25,655	25,806
Scientific and other Minor Departments	15,571	14,322	29,893
TOTAL	112,317	335,601	447,918
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	54,223	54,223
Civil Furlough and Absentee Allowances	...	192,228	192,228
Superannuation Allowances and Pensions	...	1,726,046	1,726,046
Stationery and Printing	35,109	5,989	41,098
Miscellaneous	...	37,655	37,655
TOTAL	35,109	2,016,141	2,051,250
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	1,728	...	1,728
Carried forward	315,332	5,127,843	5,443,175

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	315,332	5,127,843	5,443,175
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,005,952	1,005,952
Annuities in purchase of Railways	...	1,693,388	1,693,388
Interest Chargeable against Companies on Advances	...	157,919	157,919
Interest on Capital deposited by Companies	...	681,758	681,758
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,114,159	2,114,159
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,653,176	5,653,176
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	87	...	87
TOTAL	87	...	87
Buildings and Roads:			
Military Works	10,382	...	10,382
Civil Works	16,751	82,352	99,103
TOTAL	27,133	82,352	109,485
Army Services:			
Army:			
Effective	1,109,069	1,301,374	2,410,443
Non-Effective	...	2,149,070	2,149,070
TOTAL	1,109,069	3,450,444	4,559,513
Special Defence Works	207,866	1,397	209,263
Total Expenditure charged against Revenue £	1,659,487	14,315,212	15,974,699
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	854,316	9,993	864,309
Irrigation Works	8,948	...	8,948
TOTAL £	863,264	9,993	873,257

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	14,484,609	9,356,416	124,749	23,965,774
Opium	8,012,380	...	...	8,012,380
Salt	8,607,619	28,563	...	8,636,182
Stamps	1,248,783	3,013,373	...	4,262,156
Excise	3,826,759	1,289,861	644	5,117,264
Provincial Rates	657	704,766	2,797,414	3,502,837
Customs	1,686,126	15,162	...	1,701,288
Assessed Taxes	946,701	706,122	...	1,652,823
Forest	752,164	738,418	...	1,490,582
Registration	201,209	198,593	...	399,802
Tributes from Native States	775,961	...	...	775,961
TOTAL	40,542,968	16,051,274	2,922,807	59,517,049
Interest	685,173	92,745	17,670	795,588
Post Office, Telegraph, and Mint:				
Post Office	1,438,589	1,428	6,338	1,446,355
Telegraph	900,927	415	...	901,342
Mint	210,046	...	...	210,046
TOTAL	2,549,562	1,843	6,338	2,557,743
Receipts by Civil Departments:				
Law and Justice	63,881	622,070	1,189	687,140
Police	19,924	246,739	114,877	381,540
Marine	90,526	131,840	48	222,414
Education	1,086	128,266	82,372	211,724
Medical	347	39,754	19,693	59,794
Scientific and other Minor Departments	10,055	58,024	21,428	89,507
TOTAL	185,819	1,226,693	239,607	1,652,119
Miscellaneous:				
Receipts in aid of Superannuation, &c.	165,495	51,675	53	217,223
Stationery and Printing	26,052	57,335	21	83,408
Exchange	31,529	...	...	31,529
Miscellaneous	107,839	149,274	145,719	402,832
TOTAL	330,915	258,284	145,793	734,992
Railways:				
State Railways (Gross Receipts)	14,323,729	2,087,875	...	16,411,604
Guaranteed Companies (Net Traffic Receipts)	3,493,118	...	...	3,493,118
Subsidized Companies (Repayment of Advances of Interest)	31,567	...	...	31,567
TOTAL	17,848,414	2,087,875	...	19,936,289
Irrigation:				
Major Works:				
Direct Receipts	662,793	741,944	...	1,404,737
Portion of Land Revenue due to Irrigation	673,189	...	...	673,189
Minor Works and Navigation	46,337	139,353	8,424	194,114
TOTAL	1,382,319	881,297	8,424	2,272,040
Buildings and Roads:				
Military Works	49,794	...	...	49,794
Civil Works	11,800	271,319	255,204	538,323
TOTAL	61,594	271,319	255,204	588,117
Receipts by Military Department:				
Army:				
Effective	653,700	...	...	653,700
Non-Effective	65,723	...	...	65,723
TOTAL	719,423	...	...	719,423
GRAND TOTAL, REVENUE . Rx.	64,306,187	20,871,330	3,595,843	88,773,360

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1892.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	India.			Total.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:				
Refunds and Drawbacks	179,543	70,067	4,743	254,353
Assignments and Compensations	571,725	960,135	...	1,531,860
Charges in respect of Collection:				
Land Revenue	356,551	2,553,388	924,154	3,834,093
Opium (including cost of Production)	1,860,772	...	...	1,860,772
Salt (including cost of Production)	443,444	14,514	...	457,958
Stamps	609	88,862	...	89,531
Excise	142,120	47,901	...	190,021
Provincial Rates	...	44,728	13,975	58,703
Customs	52,262	84,052	...	136,314
Assessed Taxes	15,327	14,250	...	29,577
Forest	394,809	448,053	...	842,862
Registration	104,386	103,477	...	207,863
TOTAL	4,121,608	4,429,427	942,872	9,493,907
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	—22,177	76,545	...	54,368
Interest on other Obligations	472,820	...	2,474	475,294
TOTAL	450,643	76,545	2,474	529,662
Post Office, Telegraph, and Mint:				
Post Office	1,242,030	41,061	72,118	1,355,209
Telegraph	611,552	385	...	611,937
Mint	80,809	...	...	80,809
TOTAL	1,934,391	41,446	72,118	2,047,955
Salaries and Expenses of Civil Departments:				
General Administration	607,194	739,674	86,555	1,433,423
Law and Justice	263,117	3,474,476	1,230	3,738,823
Police	775,529	2,795,136	297,945	3,868,610
Marine (including River Navigation)	278,821	154,102	3,630	436,553
Education	22,549	777,784	621,986	1,422,319
Ecclesiastical	161,014	...	...	161,014
Medical	35,808	586,564	253,035	875,407
Political	674,130	56,540	28	730,698
Scientific and other Minor Departments	388,606	128,407	27,551	544,564
TOTAL	3,206,768	8,712,683	1,291,960	13,211,411
Miscellaneous Civil Charges:				
Territorial and Political Pensions	480,189	...	...	480,189
Civil Furlough and Absentee Allowances	657	...	...	657
Superannuation Allowances and Pensions	85,636	760,076	2,794	848,506
Stationery and Printing	95,890	439,216	8,834	543,940
Miscellaneous	58,497	112,811	59,992	231,300
TOTAL	720,869	1,312,103	71,620	2,104,592
Famine Relief and Insurance:				
Famine Relief	6,187	16,088	1,148	23,423
Construction of Protective Railways	484,795	...	...	484,795
Construction of Protective Irrigation Works	75,453	...	...	75,453
Reduction of Debt	682,170	...	...	682,170
TOTAL	1,248,605	16,088	1,148	1,265,841
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	163,233	...	163,233
Railway Revenue Account:				
State Railways:				
Working Expenses	6,896,441	1,318,039	...	8,214,480
Interest on Debt	2,480,038	505,123	...	2,985,161
Interest on Capital deposited by Companies	26,854	...	...	26,854
Guaranteed Companies:				
Surplus Profits, Land and Supervision	756,916	...	...	756,916
Interest	37,171	...	...	37,171
Subsidized Companies: Land, &c.	18,924	14,206	...	33,130
Miscellaneous Railway Expenditure	80,223	11,837	...	92,060
TOTAL	10,296,567	1,849,205	...	12,145,772
Irrigation:				
Major Works:				
Working Expenses	384,038	377,407	...	761,445
Interest on Debt	589,580	520,098	...	1,109,678
Minor Works and Navigation	358,977	705,663	9,131	1,073,771
TOTAL	1,332,595	1,603,168	9,131	2,944,894
Buildings and Roads:				
Military Works	1,199,627	...	...	1,199,627
Civil Works	739,218	2,461,115	1,651,761	4,852,094
TOTAL	1,938,845	2,461,115	1,651,761	6,051,721
Army Services:				
Army:				
Effective	14,800,287	...	...	14,800,287
Non-Effective	940,775	...	...	940,775
TOTAL	15,741,062	...	...	15,741,062
Special Defence Works	304,710	..	..	304,710
Add—Portion of Allotments to Provincial Governments not spent by them in the year	41,296,663	20,665,013	4,043,084	66,004,760
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	99,323	103,273	202,596
	...	*313,011*	*130,509*	*443,520*
GRAND TOTAL, EXPENDITURE . Rx.	41,296,663	20,451,325	4,015,848	65,763,836

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	138,642	277,098	1,319,829	91,465	2,727,718	4,570,596	1,297,021	2,354,780	1,707,460	14,484,609
Opium	240	23,492	41,050	39,719	6,012,895	47,834	2,869	...	1,844,281	8,012,380
Salt	1,971,135	...	161,015	...	2,393,402	...	...	1,761,126	2,320,941	8,607,619
Stamps	48,087	42,376	78,546	20,521	377,511	173,380	203,465	168,689	136,208	1,248,783
Excise	92,979	208,064	330,654	195,248	835,048	393,227	91,969	910,473	769,097	3,826,759
Provincial Rates	657	...	...	...	...	...	...	...	...	657
Customs	...	...	691,365	...	505,170	...	...	160,457	329,134	1,686,126
Assessed Taxes	151,909	23,313	43,859	11,973	222,123	116,770	73,282	104,135	199,337	946,701
Forest	50,437	67,995	275,636	16,806	39,478	86,575	51,004	...	164,233	752,164
Registration	2,026	5,558	2,610	2,233	66,715	20,206	13,247	61,725	26,889	201,209
Tributes from Native States	218,985	23,048	34,274	10	...	...	28,072	344,943	126,629	775,961
TOTAL	2,675,097	670,944	2,978,838	377,975	13,180,060	5,408,588	1,760,929	5,866,328	7,624,209	40,542,968
Interest	326,544	...	1,790	97	141,555	...	5	27,369	187,813	685,173
Post Office, Telegraph, and Mint:										
Post Office	1,438,589	...	...	...	...	...	...	...	...	1,438,589
Telegraph	900,927	...	...	...	...	...	...	...	...	900,927
Mint	121,048	...	...	...	...	...	...	...	88,998	210,046
TOTAL	2,460,564	...	...	...	...	...	...	...	88,998	2,549,562
Receipts by Civil Departments:										
Law and Justice	40,305	...	23,576	...	...	...	...	...	...	63,881
Police	4,244	...	15,680	...	...	...	...	...	...	19,924
Marine	86,589	...	3,937	...	...	...	...	...	...	90,526
Education	996	...	90	...	...	...	...	...	...	1,086
Medical	178	...	169	...	...	...	...	...	...	347
Scientific and other Minor Departments	9,956	...	99	...	...	...	...	...	...	10,055
TOTAL	142,268	...	43,551	...	...	...	...	...	...	185,819
Miscellaneous:										
Receipts in aid of Superannuation, &c.	79,482	3,413	3,214	1,298	17,411	12,896	6,959	23,151	17,671	165,495
Stationery and Printing	14,677	43	1,907	391	2,358	718	2,442	1,380	2,136	26,052
Exchange	31,529	...	...	...	...	...	...	...	...	31,529
Miscellaneous	22,793	101	7,127	3,242	17,821	582	2,365	7,303	46,505	107,839
TOTAL	148,481	3,557	12,248	4,931	37,590	14,196	11,766	31,834	66,312	330,915
Railways:										
State Railways (Gross Receipts)	7,175,506	745,635	223,642	...	177,400	1,315,298	3,309,010	869,077	508,161	14,323,729
Guaranteed Companies (Net Traffic Receipts)	3,493,118	...	...	...	...	...	...	...	...	3,493,118
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	31,567	...	31,567
TOTAL	10,668,624	745,635	223,642	...	177,400	1,315,298	3,309,010	900,644	508,161	17,848,414
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	10,229	579,613	28,551	44,406	662,793
Portion of Land Revenue due to Irrigation	...	...	...	...	...	114,581	25,106	471,875	61,627	673,189
Minor Works and Navigation	2,504	...	14	...	...	...	23,807	...	20,012	46,337
TOTAL	2,504	...	14	...	...	124,810	628,526	500,426	126,039	1,382,319
Buildings and Roads:										
Military Works	44,315	26	2,066	302	22	39	723	185	2,116	49,794
Civil Works	4,565	...	2,880	...	38	...	4,317	...	...	11,800
TOTAL	48,880	26	4,946	302	60	39	5,040	185	2,116	61,594
Receipts by Military Department:										
Army:										
Effective	453,369	...	...	...	...	...	...	114,577	85,754	653,700
Non-Effective	40,454	...	...	...	...	...	...	12,053	13,216	65,723
TOTAL	493,823	...	...	...	...	...	...	126,630	98,970	719,423
TOTAL, IMPERIAL REVENUE Rx.	16,966,785	1,420,162	3,265,029	383,305	13,536,665	6,862,931	5,715,276	7,453,416	8,702,618	64,306,187

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 1st March 1892.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	5,369	691	23,350	370	56,341	9,304	9,776	22,443	51,899	179,543
Assignments and Compensations	313,047	5,906	4	3,074	14,119	12,592	15,725	121,914	85,344	571,725
Charges in respect of Collection, *viz.*:										
Land Revenue	45,629	...	275,002	...	...	...	35,920	...	...	356,551
Opium (including cost of Production)	1,238	...	..	...	1,856,871	...	...	...	2,663	1,860,772
Salt (including cost of Production)	115,684	...	62	...	...	...	...	182,382	145,316	443,444
Stamps	—35,550	1,003	2,140	787	11,294	3,768	7,418	4,268	5,541	669
Excise	1,845	3,955	4,287	601	49,925	10,650	2,549	42,060	26,248	142,120
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	52,262	52,262
Assessed Taxes	67	31	817	52	9,011	899	1,056	815	2,579	15,327
Forest	43,761	40,157	100,574	13,357	21,023	47,612	31,968	...	96,357	394,809
Registration	605	2,149	1,198	1,318	34,174	10,339	4,040	35,517	15,046	104,386
TOTAL	491,695	53,892	407,434	19,559	2,052,758	95,164	108,452	409,399	483,255	4,121,608
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	—22,457	2	...	...	2	7	14	36	219	—22,177
Interest on other Obligations	406,525	287	731	14	11,443	2,529	7,068	2,489	41,734	472,820
TOTAL	384,068	289	731	14	11,445	2,536	7,082	2,525	41,953	450,643
Post Office, Telegraph, and Mint:										
Post Office	1,242,030	...	...	...	...	...	...	..	...	1,242,030
Telegraph	611,552	...	...	...	...	...	...	...	...	611,552
Mint	41,254	...	...	...	...	...	...	...	39,555	80,809
TOTAL	1,894,836	...	...	...	...	...	...	...	39,555	1,934,391
Salaries and Expenses of Civil Departments:										
General Administration	427,328	6,064	37,487	4,755	27,559	20,370	17,543	27,577	38,511	607,194
Law and Justice	149,354	...	113,763	...	...	...	...	...	...	263,117
Police	53,045	289	684,658	...	4,431	3,141	24,609	1,542	3,814	775,529
Marine (including River Navigation)	244,589	...	34,232	...	...	...	...	...	...	278,821
Education	13,709	...	8,780	...	...	...	...	...	...	22,549
Ecclesiastical	14,378	4,164	8,800	1,238	18,807	23,282	23,660	35,876	30,809	161,014
Medical	19,025	...	16,183	...	...	...	...	...	...	35,808
Political	440,788	...	36,144	...	5,631	15,841	120,274	212	55,240	674,130
Scientific and other Minor Departments	206,112	7,572	13,339	4,736	55,699	37,183	15,107	35,169	13,689	388,606
TOTAL	1,568,988	18,089	953,386	10,729	112,127	99,817	201,193	100,376	142,063	3,206,768
Miscellaneous Civil Charges:										
Territorial and Political Pensions	39,527	26,939	15,423	1,726	119,990	80,295	36,094	83,991	76,204	480,189
Civil Furlough and Absentee Allowances	516	...	...	...	45	...	...	43	53	657
Superannuation Allowances and Pensions	69,600	...	2,495	...	155	...	...	9,799	3,587	85,636
Stationery and Printing	—135,338	...	1,984	...	185,153	...	...	17,989	26,102	95,890
Miscellaneous	18,699	414	5,177	19,104	3,381	3,267	1,802	3,810	2,843	58,497
TOTAL	—6,996	27,353	25,079	20,830	308,724	83,562	37,896	115,632	108,739	720,869
Famine Relief and Insurance:										
Famine Relief	6,133	..	54	...	...	...	...	...	...	6,187
Construction of Protective Railways	...	...	...	...	...	...	...	484,795	...	484,795
Construction of Protective Irrigation Works	...	...	...	...	...	990	1,000	61,569	11,894	75,453
Reduction of Debt	682,170	...	...	...	...	...	...	...	...	682,170
TOTAL	688,303	...	54	...	...	990	1,000	546,364	11,894	1,248,605
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,739,121	392,114	122,205	...	82,984	649,028	1,953,535	606,458	350,996	6,896,441
Interest on Debt	2,480,038	...	...	...	...	...	...	...	...	2,480,038
Interest on Capital deposited by Companies	...	19,415	...	...	...	7,439	...	...	...	26,854
Guaranteed Companies:										
Surplus Profits, Land & Supervision	689,987	10,734	...	...	10,804	10,416	...	13,682	21,293	756,916
Interest	37,171	...	...	...	...	...	...	...	...	37,171
Subsidized Companies: Land, &c.	...	...	...	...	11,934	...	3,574	3,416	...	18,924
Miscellaneous Railway Expenditure	24,050	3,787	1,563	...	6,450	...	43,632	159	582	80,223
TOTAL	5,970,367	426,050	123,768	...	112,172	666,883	2,000,741	623,715	372,871	10,296,567
Irrigation:										
Major Works										
Working Expenses	...	...	...	...	...	9,795	213,038	117,589	43,616	384,038
Interest on Debt	589,580	...	...	...	...	...	...	...	...	589,580
Minor Works and Navigation	36,834	...	100,850	...	...	413	59,390	...	161,490	358,977
TOTAL	626,414	...	100,850	...	...	10,208	272,428	117,589	205,106	1,332,595
Buildings and Roads:										
Military Works	990,030	334	147,277	9,954	4,361	630	17,893	7,863	21,285	1,199,627
Civil Works	216,408	4,280	336,352	32,359	71,744	14,865	30,688	3,901	28,621	739,218
TOTAL	1,206,438	4,614	483,629	42,313	76,105	15,495	48,581	11,764	49,906	1,938,845
Army Services:										
Army:										
Effective	8,920,273	...	...	...	...	...	...	3,223,373	2,656,641	14,800,287
Non-Effective	457,310	...	...	...	...	...	...	326,297	157,168	940,775
TOTAL	9,377,583	...	...	...	...	...	...	3,549,670	2,813,809	15,741,062
Special Defence Works	304,710	...	...	...	...	...	...	...	...	304,710
TOTAL, IMPERIAL EXPENDITURE Rx.	22,506,406	530,287	2,094,931	93,445	2,673,331	974,655	2,677,373	5,477,034	4,269,201	41,296,663

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended',

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	424,409	820,822	375,435	1,140,239	1,357,239	1,021,137	1,495,088	2,722,047	9,356,416
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	11,085	...	...	11,811	5,667	28,563
Stamps	...	127,127	53,852	61,562	1,132,535	520,138	203,465	506,068	408,626	3,013,373
Excise	...	69,355	94,174	65,082	278,349	131,076	91,969	303,491	256,365	1,289,861
Provincial Rates	...	21,243	...	...	452,451	174,089	56,983	...	...	704,766
Customs	...	...	1,981	...	5,711	...	...	3,503	3,967	15,162
Assessed Taxes	...	22, 87	29,510	11,049	215,396	110,951	59,910	86,809	170,310	706,122
Forest	...	67,995	142,906	16,807	39,477	86,576	51,003	169,422	164,232	738,418
Registration	...	5,558	2,020	2,233	66,716	20,205	13,247	61,724	26,890	198,593
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	737,874	1,145,265	532,168	3,341,959	2,400,274	1,497,714	2,637,916	3,758,104	16,051,274
Interest	...	3,831	2,068	127	11,816	23,282	24,015	4,352	23,254	92,745
Post Office, Telegraph, and Mint:										
Post Office	...	944	...	...	...	...	424	...	60	1,428
Telegraph	...	...	...	...	...	...	...	...	415	415
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	944	...	...	...	...	424	...	475	1,843
Receipts by Civil Departments:										
Law and Justice	...	42,328	61,342	16,247	180,865	99,577	67,649	91,498	62,564	622,070
Police	...	2,885	1,635	7,123	44,863	43,557	64,967	42,726	38,983	246,739
Marine	...	...	27,975	52	96,541	...	...	378	6,894	132,840
Education	...	13,401	923	4,330	59,513	6,879	1,880	13,339	28,001	128,266
Medical	...	426	1,965	97	14,685	678	2,523	8,053	11,327	39,754
Scientific and other Minor Departments	...	1,240	481	41	19,604	10,002	4,381	18,947	3,328	58,024
TOTAL	...	60,280	94,321	27,890	416,071	160,693	141,400	174,941	151,097	1,226,693
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	909	180	266	12,698	5,586	5,067	3,342	23,627	51,675
Stationery and Printing	...	3,954	2,306	109	15,737	8,252	11,281	9,081	6,615	57,335
Miscellaneous	...	4,395	3,920	3,343	83,603	20,405	13,404	15,041	5,163	149,274
TOTAL	...	9,258	6,406	3,718	112,038	34,243	29,752	27,464	35,405	258,284
Railways:										
State Railways (Gross Receipts)	...	...	406,038	8,355	1,603,954	58,304	11,224	...	...	2,087,875
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	406,038	8,355	1,603,954	58,304	11,224	...	...	2,087,875
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	160,271	581,673	...	...	...	741,944
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,654	...	93,563	17,581	6,803	16,063	1,689	139,353
TOTAL	...	...	3,654	...	253,834	599,254	6,803	16,063	1,689	881,297
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	..	...	...
Civil Works	...	6,592	7,159	6,640	40,527	80,391	38,686	16,225	75,099	271,319
TOTAL	...	6,592	7,159	6,640	40,527	80,391	38,686	16,225	75,099	271,319
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	818,779	1,664,911	578,898	5,780,199	3,356,441	1,750,018	2,876,961	4,045,123	20,871,330

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1892.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	1,736	2,170	855	15,420	10,189	8,030	13,002	18,665	70,067
Assignments and Compensations	...	302	...	...	16,613	24,468	...	...	918,752	960,135
Charges in respect of Collection, *viz.*:										
Land Revenue	...	117,770	130,662	94,735	411,434	444,164	229,338	487,011	638,274	2,553,388
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	1,016	...	5,161	...	...	8,337	...	14,514
Stamps	...	3,009	1,457	2,361	33,384	11,302	7,418	12,806	16,625	88,862
Excise	...	1,318	874	200	16,641	3,550	2,549	14,020	8,749	47,901
Provincial Rates	...	...	...	...	43,429	694	605	...	...	44,728
Customs	...	...	16,370	...	51,872	...	...	15,810	...	84,052
Assessed Taxes	...	32	817	52	9,001	899	56	814	2,579	14,250
Forest	...	40,156	66,248	13,356	21,024	47,612	31,968	131,332	96,357	448,053
Registration	...	2,149	895	1,318	34,173	10,339	4,040	35,518	15,045	103,477
TOTAL	...	166,472	220,509	112,877	658,652	553,217	284,004	718,650	1,715,046	4,429,427
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,821	1,287	45	10,113	18,861	18,619	6,889	17,910	76,545
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	2,821	1,287	45	10,113	18,861	18,619	6,889	17,910	76,545
Post Office, Telegraph, and Mint:										
Post Office	...	6,054	4,884	84	450	...	9,860	9,040	10,689	41,061
Telegraph	...	...	...	...	...	...	...	...	385	385
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	6,054	4,884	84	450	...	9,860	9,040	11,074	41,446
Salaries and Expenses of Civil Departments:										
General Administration	...	36,865	63,997	19,099	161,633	125,090	96,080	100,682	136,228	739,674
Law and Justice	...	131,795	200,331	64,619	1,050,479	605,327	390,798	528,088	503,039	3,474,476
Police	...	129,800	260,643	124,161	596,181	396,909	338,838	416,053	532,551	2,795,136
Marine (including River Navigation)	...	...	26,683	13,842	94,225	...	...	15,046	4,306	154,102
Education	...	43,538	29,840	17,721	255,158	42,333	80,202	145,410	163,582	777,784
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	26,535	20,085	18,392	156,673	62,660	53,703	115,748	132,768	586,564
Political	...	1,533	13	19,821	3,450	554	...	7,643	32,526	56,540
Scientific and other Minor Departments	...	4,908	6,164	518	31,285	22,469	9,229	35,092	18,742	128,407
TOTAL	...	374,974	607,756	269,173	2,349,084	1,255,342	968,850	1,363,762	1,523,742	8,712,683
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	22,828	24,118	7,943	159,952	173,243	84,908	131,741	155,343	760,076
Stationery and Printing	...	17,826	39,925	7,292	133,585	54,146	52,807	75,274	58,361	439,216
Miscellaneous	...	4,193	3,850	5,471	29,526	13,620	4,812	15,193	36,146	112,811
TOTAL	...	44,847	67,893	20,706	323,063	241,009	142,527	222,208	249,850	1,312,103
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	209	...	15,663	216	16,088
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	209	...	15,663	216	16,088
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	275	775	2,300	...	42,662	117,221	163,233
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	228,129	8,000	1,048,803	33,107	...	...	...	1,318,039
Interest on Debt	...	...	115,417	...	369,851	...	19,855	...	...	505,123
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,070	136	4,000	...	...	...	14,206
Miscellaneous Railway Expenditure	...	...	...	...	7,616	703	...	3,610	—92	11,837
TOTAL	...	...	343,546	18,070	1,426,406	37,810	19,855	3,610	—92	1,849,205
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	135,417	241,990	...	...	...	377,407
Interest on Debt	...	...	...	...	240,311	279,787	...	...	...	520,098
Minor Works and Navigation	...	...	94,052	...	157,435	28,271	22,196	399,899	3,810	705,663
TOTAL	...	...	94,052	...	533,163	550,048	22,196	399,899	3,810	1,603,168
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	199,233	271,895	107,500	402,543	438,736	329,219	313,826	398,163	2,461,115
TOTAL	...	199,233	271,895	107,500	402,543	438,736	329,219	313,826	398,163	2,461,115
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	794,401	1,611,822	528,730	5,704,249	3,097,532	1,795,130	3,096,209	4,036,940	20,565,013
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	17,540	50,598	31,185	...	...	...	...	...	99,323
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	...	...	...	*11,934*	*4,399*	*1,719*	*241,770*	*53,189*	*313,011*
TOTAL, PROVINCIAL EXPENDITURE, Rx	...	811,941	1,662,420	559,915	5,692,315	3,093,133	1,793,411	2,854,439	3,983,751	20,451,325

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	31	...	1,385	...	...	3,051	3,303	100,890	16,089	124,749
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	644	...	...	...	...	...	...	...	...	644
Provincial Rates	6,292	78,756	99,811	54,813	398,166	764,177	342,014	749,259	304,126	2,797,414
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	..	...	...	...	...	...	...	...	...	...
TOTAL	6,967	78,756	101,196	54,813	398,166	767,228	345,317	850,149	320,215	2,922,807
Interest	28	39	...	...	4,358	2,082	111	10,230	822	17,670
Post Office, Telegraph, and Mint:										
Post Office	...	...	25	5	1,584	...	4,724	...	...	6,338
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	25	5	1,584	...	4,724	...	...	6,338
Receipts by Civil Departments:										
Law and Justice	8	...	...	...	...	...	1,181	...	...	1,189
Police	912	17,039	6,050	5,345	46,504	...	5,706	...	33,321	114,877
Marine	...	...	48	...	...	...	...	...	...	48
Education	57	658	826	63	3,759	20,157	5,878	18,874	32,100	82,372
Medical	615	993	85	21	1,000	13,121	1,833	1,618	407	19,693
Scientific and other Minor Departments	43	679	1	5,937	1,829	33	11,872	...	1,034	21,428
TOTAL	1,635	19,369	7,010	11,366	53,092	33,311	26,470	20,492	66,862	239,607
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	53	...	53
Stationery and Printing	5	...	...	...	...	...	16	...	...	21
Miscellaneous	1,950	4,981	30,422	500	22,008	14,108	3,832	56,893	11,025	145,719
TOTAL	1,955	4,981	30,422	500	22,008	14,108	3,848	56,946	11,025	145,793
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,177	...	1,268	...	2,979	...	...	8,424
TOTAL	...	...	4,177	...	1,268	...	2,979	...	...	8,424
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,763	8,270	12,102	10,471	41,439	6,559	22,845	99,809	50,946	255,204
TOTAL	2,763	8,270	12,102	10,471	41,439	6,559	22,845	99,809	50,946	255,204
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	13,348	111,415	154,932	77,155	521,915	823,288	406,294	1,037,626	449,870	3,595,843

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1892.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	7	35	30	204	960	115	2,747	645	4,743
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	3,057	41,276	...	...	...	317,326	121,937	414,259	26,299	924,154
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	..	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	6,268	325	2,349	...	...	...	5,033	13,975
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,057	41,283	6,303	355	2,553	318,286	122,052	417,006	31,977	942,872
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	597	...	...	629	1,248	2,474
TOTAL	...	...	...	...	597	...	...	629	1,248	2,474
Post Office, Telegraph, and Mint:										
Post Office	73	...	8,315	3,738	36,653	18,284	5,055	...	...	72,118
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	8,315	3,738	36,653	18,284	5,055	...	...	72,118
Salaries and Expenses of Civil Departments:										
General Administration	129	2,756	2,037	259	29,218	7,383	12,492	27,531	4,750	86,555
Law and Justice	21	...	...	...	...	...	1,209	...	...	1,230
Police	1,282	5,933	15,949	...	3,382	253,869	2,053	...	15,477	297,945
Marine (including River Navigation)	...	...	3,630	...	...	...	...	...	...	3,630
Education	1,221	20,380	13,710	16,169	111,189	144,515	57,178	102,910	154,714	621,986
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,913	5,015	3,555	7,415	7,683	50,309	30,596	130,061	16,488	253,035
Political	28	...	...	...	...	...	...	...	...	28
Scientific and other Minor Departments	218	615	1,125	2,781	2,157	291	15,234	...	5,130	27,551
TOTAL	4,812	34,699	40,006	26,624	153,629	456,367	118,762	260,502	196,559	1,291,960
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	11	85	126	...	127	1,148	451	600	246	2,794
Stationery and Printing	57	223	...	...	4,998	122	2,040	...	1,394	8,834
Miscellaneous	550	780	9,114	2,147	4,712	2,093	7,607	27,141	5,848	59,992
TOTAL	618	1,088	9,240	2,147	9,837	3,363	10,098	27,741	7,488	71,620
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	1,148	...	...	...	...	1,148
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	1,148	...	...	...	...	1,148
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,823	...	1,342	...	622	2,344	...	9,131
TOTAL	...	...	4,823	...	1,342	...	622	2,344	...	9,131
Buildings and Roads:										
Military Works	...	...	...	...	...	..	...	...	...	...
Civil Works	4,830	33,505	50,222	51,932	426,614	264,117	115,103	451,028	254,410	1,651,761
TOTAL	4,830	33,505	50,222	51,932	426,614	264,117	115,103	451,028	254,410	1,651,761
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	13,390	110,575	118,909	84,796	632,373	1,060,417	371,692	1,159,250	491,682	4,043,084
Add—Portion of Local Revenue not spent in the year	...	7,678	38,514	11,342	...	26,179	...	...	19,560	103,273
Deduct—Portion of Local Expenditure defrayed from Local balances	*42*	...	...	...	*22,574*	...	*8,791*	*99,102*	...	*130,509*
TOTAL, LOCAL EXPENDITURE . Rx.	13,348	118,253	157,423	96,138	609,799	1,086,596	362,901	1,060,148	511,242	4,015,848

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue:	2	5	88,773,360	257,919	89,031,279
Exchange added to Revenue	2	5	112,004	...	112,004
TOTAL			88,885,364	257,919	89,143,283
Permanent Debt incurred:	75	216			
Sterling Debt.					
India 3 p. c. Stock			...	4,600,000	
Rupee Debt.					
4 p. c. Rupee Loan			7	...	
TOTAL			7	4,600,000	4,600,007
NET			...	...	3,038,293
Unfunded Debt:					
Treasury Notes	77	218	2,300	...	
Deposits of Service Funds	78	218	135,381	...	
Savings Bank Deposits	79	219	3,844,903	...	
TOTAL			3,982,584	....	3,982,584
NET			...	...	899,359
Deposits and Advances:					
Balances of Provincial Allotments	68	192	178,637	...	
Appropriation for Reduction of Debt	App. 89	250	682,170	...	
Excluded Local Funds	80	220	770,194	...	
Political and Railway Funds	81	220	359,583	...	
Departmental and Judicial Deposits	82	221	16,306,558	...	
Advances	*Vide* App. A	250	8,316,775	3,196	
Suspense Accounts		253	132,151	...	
Exchange on Remittance Account		254	722,553	...	
Miscellaneous		255	147,661	2,051	
TOTAL			27,616,282	5,247	27,621,529
NET			...	...	1,480,280
Loans and Advances by Imperial Government	83	226	128,662	...	128,662
NET			...	...	0
Loans and Advances by Provincial Governments	83A	228	261,135	...	261,135
NET			...	...	0
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	84	238	180,837	1,082,605	
Repayments	84	238	1,200,961	8,001	
TOTAL			1,381,798	1,090,606	2,472,404
NET			...	...	0
Remittances:					
Inland Money Orders		246	17,365,788	...	
Other Local Remittances		256	69,071	...	
Other Departmental Accounts		256	651,843	...	
Net Receipts by Civil Treasuries from:					
Post Office		256	891,797	...	
Guaranteed Railways	*Vide* App. A	256	3,733,896	...	
Net Receipts from Civil Treasuries by:					
Telegraph		256	37,845	...	
Marine		256	215,703	...	
Military		256	14,292,281	...	
Public Works		256	618,941	...	
Remittance Account between England and India	85	240	1,184,038	188,287	
TOTAL			39,061,203	188,287	39,249,490
NET			...	...	116,140
Secretary of State's Bills drawn	86	242	...	16,093,854	16,093,854
Total Receipts			161,317,035	22,235,913	183,552,948
Opening Balance	87	243	17,876,244	3,835,050	21,711,294
GRAND TOTAL			179,193,279	26,070,963	205,264,242

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March 1892.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure:	3	9	66,004,760	15,974,699	81,979,459
Exchange charged as Expenditure	3	9	6,937,213	...	6,937,213
Add—Provincial Surpluses transferred to "Deposits"	3	9	178,637	...	178,637
Deduct—Provincial Deficits charged against "Deposits"	3	9	*419,561*	...	*419,561*
TOTAL			72,701,049	15,974,699	88,675,748
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	2,247,520	873,257	
Exchange on Expenditure not charged to Revenue	3	9	379,223	...	
TOTAL			2,626,743	873,257	3,500,000
Permanent Debt discharged:	75	216			
Sterling Debt.					
India 3½ p. c. Debentures			...	1,386,000	
India 3½ p. c. Stock (besides £96,703, cancelled) (*a*)			...	...	
India 4 p. c. Stock			...	4,262	
Oudh and Rohilkhund Railway Debentures			...	31,000	
South Indian Railway Debentures			...	86,100	
Rupee Debt.					
4½ p. c. Loans			9,650	...	
4 p. c. Loans			44,596	...	
Stock Notes			106	...	
TOTAL			54,352	1,507,362	1,561,714
NET			...	...	0
Unfunded Debt:					
Special Loans	76	218	138	...	
Treasury Notes	77	218	700	...	
Deposits of Service Funds	78	218	88,657	...	
Savings Bank Deposits	79	219	2,993,730	...	
TOTAL			3,083,225	...	3,083,225
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	192	419,561	...	
Excluded Local Funds	80	220	757,366	...	
Political and Railway Funds	81	220	369,248	...	
Departmental and Judicial Deposits	82	221	15,936,179	...	
Advances	*Vide* App. A.	251	8,249,108	2,594	
Suspense Accounts		253	141,254	...	
Miscellaneous		255	265,233	706	
TOTAL			26,137,949	3,300	26,141,249
NET			...	...	0
Loans and Advances by Imperial Government	83	226	617,449	...	617,449
NET			...	...	488,787
Loans and Advances by Provincial Governments	83A	228	726,540	...	726,540
NET			...	...	465,405
Payments to Railway Companies on Capital Account(*b*)					
For discharge of Debentures	84	238	...	1,424,900	
For Expenditure	84	238	1,119,600	1,074,296	
TOTAL			1,119,600	2,499,196	3,618,796
NET			...	...	1,146,392
Remittances:					
Inland Money Orders		248	17,349,302	...	
Other Departmental Accounts		257	661,930	...	
Net Payments into Civil Treasuries by:					
Post Office		257	891,795	...	
Guaranteed Railways		257	3,736,325	...	
Net Issues from Civil Treasuries to:	*Vide* App. A				
Telegraph		257	39,340	...	
Marine		257	214,811	...	
Military		257	14,292,231	...	
Public Works		257	685,907	...	
Remittance Account between England and India	85	240	171,136	1,090,523	
TOTAL			38,042,827	1,090,523	39,133,350
NET			...	...	0
Secretary of State's Bills paid	86	242	16,796,540	...	16,796,540
Total Disbursements			161,906,274	21,948,337	183,854,611
Closing Balance	87	243	17,287,005	4,122,626	21,409,631
GRAND TOTAL			179,193,279	26,070,963	205,264,242

(*a*) £51,413, £3,833 and £31,635 aggregating £86,881 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railways Sinking Funds—the purchase-money £92,448 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £9,822 is on account of Discount Sinking Fund, and the cost of purchase £10,470 is charged in the accounts, *viz.*, £8,589 under Interest on Debt, and £1,881 under State Railways—Interest on Debt.

(*b*) This does not include advances to the East Indian, the South Indian (after date of purchase) and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section A.—Revenue.

Revenue *Rx.*59,517,049. Expenditure *Rx.*9,547,162.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	46,791,920	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,466,173	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	254,353
Assignments and Compensations.	12	Expenditure	26	...	...	1,531,860
Land Revenue . .	13A	Receipts	27	...	23,965,774	...
„ . .	13B	Expenditure	28	...	...	3,835,126
Opium . . .	14A	Receipts	30	...	8,012,380	...
„ . . .	14B	Store Account	30	...	...	...
„ . . .	14C	Expenditure	31	...	...	1,861,813
Salt . . .	15A	Receipts	31	...	8,636,182	...
„ . . .	15B	Expenditure	32	...	...	459,034
„ . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	4,262,156	138,447
Excise . . .	17	Receipts and Expenditure . . .	35	...	5,117,264	190,097
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,502,837	58,703
Customs . . .	19A	Receipts	37	...	1,701,288	...
„ . . .	19B	Expenditure	38	...	...	136,363
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,652,823	29,577
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,490,582	843,926
Registration . .	22	Receipts and Expenditure . . .	42	...	399,802	207,863
Tributes . .	23	Receipts	43	...	775,961	...
		TOTAL .		...	59,517,049	9,547,162

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1892.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	2,142,036	161,015	132,398	424,828	99,811	693,346	73,369	418,542	4,145,345	40,975	4,104,370	171,430	7,605,560	23,942	540
India, General .	138,673	...	48,087	93,623	6,949	...	151,909	50,437	489,678	355,283	134,395	...	(b)903,709	...	149
Central Provinces	701,507	...	169,503	277,419	99,999	...	45,500	135,990	1,429,918	76,852	1,353,066	86,501	10,784,294	15,642	125
Assam . .	466,900	...	82,083	260,330	54,813	...	23,022	33,613	920,761	6,047	914,714	49,004	5,476,833	18,666	167
Bengal . .	3,867,957	...	1,510,046	1,113,397	850,617	...	437,519	78,955	7,858,491	180,059	7,678,432	150,639	71,270,302	50,972	108
North-Western Provinces and Oudh.	5,930,886	...	693,518	524,303	938,266	...	227,721	173,151	8,487,845	462,163	8,025,682	107,540	46,903,102	74,630	171
Punjab . .	2,321,461	...	406,930	183,938	398,997	...	133,192	102,007	3,546,525	271,930	3,274,595	110,667	20,866,847	29,590	157
Madras . .	3,950,758	...	674,757	1,213,964	749,259	...	190,944	169,422	6,949,104	653,221	6,295,883	141,193	35,630,440	44,591	177
Bombay . .	4,445,596	...	544,834	1,025,462	304,126	...	369,647	328,465	7,018,130	1,419,643	5,598,487	125,127	18,857,044	44,742	297
	23,965,774	161,015	4,262,156	5,117,264	3,502,837	693,346	1,652,823	1,490,582	40,845,797	3,466,173	37,379,624	942,101	218,298,131	39,677	171
Salt . .	...	8,475,167	...	...	...	...	...	...	8,475,167	35,878	8,439,289	...	...	...	...
Customs . .	...	...	...	...	...	1,007,942	...	...	1,007,942	34,935	973,007	...	...	...	...
TOTAL . Rx.	23,965,774	8,636,182	4,262,156	5,117,264	3,502,837	1,701,288	1,652,823	1,490,582	50,328,906	3,536,986	46,791,920	942,101	218,298,131	49,668	214
Revenue per 1,000 Square Miles.	25,439	9,167	4,524	5,432	3,718	1,806	1,754	1,582	53,422	...	49,668	...	...	...	...
Revenue per 1,000 of Population.	109·8	39·6	19·5	23·4	16	7·8	7·6	6·8	230·5	...	214·3	...	...	...	...

(a) From the latest Statistical Tables for British India.
(b) Includes Population (15,609) of Port Blair taken from the 26th number of the Statistical Abstract relating to British India.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25 . . .	2,136	2,429	(a)25,548	1,247	28,190	20,416	17,896	33,058	51,245	182,165
Assignments and Compensations, Account No. 12, page 26.	313,047	6,208	4	3,074	30,732	37,060	15,725	121,914	1,004,096	1,531,860
Territorial and Political Pensions, Account No. 39, page 88.	39,527	26,939	15,423	1,726	119,990	80,295	36,094	83,991	76,204	480,189
Territorial and Political Pensions, paid in England .	...	...	...	...	(b)1,147	...	(c)76,623	...	...	77,770
Allowances to District and Village Officers, Account No. 13B, page 28	(d)573	(d)41,276	...	...	...	(d)324,392	125,592	414,258	288,098	1,194,189
TOTAL . Rx.	355,283	76,852	40,975	6,047	180,059	462,163	271,930	653,221	1,419,643	3,466,173

(a) Includes *Rx.* 12,042 and 2,234 on account of Refunds of Customs and Salt duties respectively, in Burma.
(b) Equivalent of £800 (Sterling) paid to the Members of the Bengal Nizamut family.
(c) Equivalent of £53,423 (Sterling) paid to His Highness Maharajah Duleep Singh.
(d) Includes *Rx.* 573, *Rx.* 41,276 and *Rx.* 315, 326 in India, Central Provinces and North-Western Provinces and Oudh, on account of Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	658	659	2,754	2,084	347	8,641	5,881	9,486	18,084	15,896	64,490
Stamps	538	1,121	341	837	487	13,224	9,088	3,493	8,157	9,912	47,198
Excise	17	366	321	102	214	776	1,818	3,238	1,495	22,008	30,355
Provincial Rates	...	16	...	35	30	909	960	131	2,747	635	5,463
Assessed Taxes	921	189	34	1,687	130	4,394	2,072	1,456	1,481	2,362	14,726
Forest	2	78	3,061	16	39	246	597	92	1,094	432	5,657
Total (*a*) Rx.	2,136	2,429	6,511	4,761	1,247	28,190	20,416	17,896	33,058	51,245	167,889
Opium	...	...	...	...	...	12	...	...	...	...	12
Salt	3,204	...	...	2,234	...	20,111	...	...	1,272	11,291	38,112
Customs	...	...	...	12,042	...	23,431	...	...	3,552	7,952	46,977
Registration	29	5	7	...	8	221	37	25	310	721	1,363
			6,518	19,037							
Total Refunds and Drawbacks Rx.	5,369	2,434	25,555		1,255	71,965	20,453	17,921	38,192	71,209	254,353

(*a*) For comparison with figures given in Account No. 10A., page 24, as regards Burma, *see* note (*a*) to Account No. 10A., page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1892.

	Rx.	*Rx.*
INDIA, GENERAL.		
Compensation to Holkar for Kishorae Patun	2,949	
Compensation to the Khan of Khelat	5,500	
Compensation to Maharaja of Kishengurh for loss of transport duties on Rajputana Railway	2,000	
Compensations not exceeding 5,000 rupees per annum	1,422	
Salt Compensation to Jodhpur State	96,140	
„ Jeypur „	68,831	
„ Kishenghur „	2,500	
„ Gwalior „	31,250	
„ Bhurutpur „	15,050	
„ Ulwar „	12,500	
„ Bhawalpur „	8,000	
„ Dholepur „	6,000	
„ Meywar „	19,866	
„ Kotah „	1,917	
„ Tonk „	2,000	
„ Holkar „	6,187	
„ various Petty States	7,465	
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty	23,162	
Miscellaneous	308	
		313,047
CENTRAL PROVINCES.		
Compensation to Raghunath Rao	500	
Compensations not exceeding 5,000 rupees per annum	1,869	
Pensions in lieu of resumed Lands	574	
Malikana or Allowances to excluded Proprietors	301	
Miscellaneous	2,964	
		6,208
BURMA.		
(Lower.)		
Miscellaneous	4	
		4
ASSAM.		
Compensations	1,065	
Malikana or Allowances to excluded Proprietors	279	
Miscellaneous	1,730	
		3,074
BENGAL.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	500	
Sayer.		
Compensations for sundry duties abolished	3,951	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Pensions in lieu of resumed Lands	2,548	
Malikana or Allowances to excluded Proprietors	16,613	
Miscellaneous	120	
		30,732
NORTH-WESTERN PROVINCES AND OUDH.		
Pensions in lieu of resumed Lands	3,072	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous.		
Malikana or Allowances to excluded Proprietors	24,469	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	7,109	
		37,060
PUNJAB.		
Pensions in lieu of resumed Lands	12,165	
Purchase of Life Pensions	382	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,158	
Miscellaneous	20	
		15,725
MADRAS.		
Salt Compensation payable under Convention with the French Government	43,900	
„ „ to Pudukota State	3,800	
Other Salt Compensations	937	
Compensation to Travancore and Cochin States on account of Customs Revenue	14,976	
Other Compensations	1,244	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	32,443	
Pensions in lieu of resumed Lands, Offices and Privileges	24,000	
Miscellaneous	614	
		121,914
BOMBAY.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	92,187	
Inamdars and other Grantees	790,986	
Subsidy and Compensations to the Goa Government	59,349	
Sayer and Miscellaneous Compensations	61,563	
Commutation of fractional parts of Inams	11	
		1,004,096
TOTAL ASSIGNMENTS AND COMPENSATIONS . RX.		1,531,860

(*a*) Compensation for temple lands resumed.

(*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1892.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands less Quit-rents.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.	Shown in Account No. 2 under	
									Principal Heads of Revenue against Land Revenue.	Irrigation against Portion of Land Revenue due to Irrigation (*see* page 126).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	127,456	135	...	863	1,547	...	8,672	138,673	138,673	...
Central Provinces	693,205	...	...	...	...	...	8,302	701,507	701,507	...
Burma — Upper	97,766	...	...	111	...	...	484,684	582,561	2,142,036	...
Burma — Lower	992,484	...	...	34	374,696	...	192,261	1,559,475		
Assam	430,749	24	...	395	...	...	35,732	466,900	466,900	...
Bengal	3,772,643	265	7,410	10,409	1,889	46,887	28,454	3,867,957	3,867,957	...
North-Western Provinces and Oudh	5,996,825	1,506	...	69	...	...	47,067	6,045,467	5,930,886	114,581
Punjab	2,194,949	33	21,005	1,614	...	...	128,966	2,346,567	2,321,461	25,106
Madras	4,312,500	70	...	970	...	...	109,093	4,422,633	3,950,758	471,875
Bombay	3,579,408	...	899,775	...	...	...	28,040	4,507,223	4,445,596	(*a*)61,627
TOTAL LAND REVENUE RECEIPTS Rx.	22,197,985	2,033	928,190	14,465	378,132	46,887	1,071,271	24,638,963	23,965,774	673,189

(*a*) Total collection at page 126 Rx. 70,148
Less collection charges . „ 8,521
61,627

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners	1,288	15,678	15,600	17,910	9,408	51,194	52,940	32,634	45,677	26,324	268,653
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c.	1,676	12,891	25,432	25,538	12,072	83,917	34,438	32,311	103,584	57,525	389,384
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, &c.	4,954	13,421	18,739	188	3,055	2,762	114,287	34,653	1,624	...	193,683
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	338	338
Office Establishment	4,977	4,939	...	18,110	5,422	58,798	64,007	25,487	43,631	55,197	280,568
District Establishments, including Tehsildars' and Sub-divisional Establishments	13,405	58,966	4,125	4,028	21,583	31,980	372,015	42,054	105,865	88,016	742,037
Temporary Establishments	...	79	259	94	623	1,395	4,057	3,133	3,255	1,220	14,115
Travelling Allowances, Purchase and Carriage of Tents	877	1,803	5,515	4,072	1,847	11,967	12,902	10,327	24,086	28,799	102,195
Service of Processes against Defaulters	...	...	31	1,338	2,922	20,125	3,392	...	2,224	873	30,905
Law Charges	7	11	3	...	113	1,555	548	...	697	1,311	4,245
Service Postage and Telegrams	734	1,139	2,593	1,061	797	4,337	5,787	7,872	19,874	12,337	56,531
Rents, Rates, and Taxes	25	38	81	98	60	3,449	126	195	1,660	308	6,040
Petty Construction and Repairs	124	14	26	7	165	1,432	61	...	6,159	5,359	13,347
Other Contingent Charges	1,913	5,825	5,150	3,049	2,298	18,577	19,067	6,705	31,528	13,345	107,457
TOTAL, DISTRICT ADMINISTRATION	29,980	114,804	77,554	75,493	60,365	291,488	683,627	195,371	389,864	290,952	2,209,498
SURVEY AND SETTLEMENT:											
Land Settlement Charges:											
Salaries of Officers	...	10,725	2,487	2,306	792	11,809	8,578	16,411	12,198	1,353	66,659
Office Establishment	...	4,515	616	...	...	5,528	4,084	6,344	6,361	402	27,850
Field Establishment (partly temporary)	...	11,735	2,691	4,084	1,447	5,814	7,831	25,708	12,113	16	71,439
Travelling Allowances	...	1,754	360	365	351	3,235	1,133	2,398	1,385	297	11,278
Service Postage and Telegrams	...	227	18	9	48	296	86	595	237	...	1,516
Rents, Rates, and Taxes	...	296	84	78	...	139	317	363	330	9	1,616
Other Contingent Charges	...	10,176	278	261	626	6,570	4,309	2,552	510	...	25,282
Revenue Survey:											
Portion of the Charge of the Survey of India transferred from Account No. 38B: page 85.											
Controlling Staff	4,774	...	...	...	...	...	...	...	...	...	4,774
Correspondence and Drawing	5,360	...	...	...	...	...	...	...	...	...	5,360
Charges of Survey Parties	...	...	34,341	20,578	9,971	40,598	6,611	3,024	...	...	115,123
Cadastral Maps	...	...	...	1,203	1,840	...	4,073	...	...	...	7,116
Extra, Departmental Mapping	...	86	...	36	62	47	200	125	...	...	556

Local Survey Charges:												
Controlling Staff	...	...	...	...	...	...	...	...	12,135	4,029	16,164
Salaries of Officers	1,192	...	159	2,194	...	31	...	275	9,883	23,523	37,257
Establishment	843	...	385	10,409	...	321	...	2,319	27,341	11,959	53,577
Field Establishment	2,648	...	4,271	...	...	...	...	...	...	21,611	28,530
Travelling Allowances	515	...	204	1,665	...	65	...	82	2,265	6,773	11,569
Service Postage and Telegrams	34	...	14	34	...	...	...	9	200	1,084	1,375
Other Contingent Charges	163	...	454	4,118	...	6	...	388	4,913	8,855	18,897
Deduct contribution	...	...	...	...	...	...	...	...	...	*2,095*	*2,095*
TOTAL, SURVEY AND SETTLEMENT	15,529	39,514	46,362	47,340	15,137	74,459	37,222	60,593	89,871	77,816	503,843
LAND RECORDS AND AGRICULTURE:											
Salaries of Director and Assistants, etc.	355	2,616	30	4,904	870	3,980	2,689	2,169	1,609	2,837	22,059
Office Establishment (partly temporary)	2,022	767	489	6,412	293	2,678	4,193	637	3,592	3,365	24,448
Travelling Allowances	...	395	26	872	149	757	615	330	250	461	3,855
Service Postage and Telegrams	...	359	10	195	64	169	267	254	283	247	1,848
Other Contingent Charges	...	352	57	1,164	49	621	466	466	188	617	3,980
TOTAL, LAND RECORDS AND AGRICULTURE	2,377	4,489	612	13,547	1,425	8,205	8,230	3,856	5,922	7,527	56,190
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	23	...	...	170	37,282	21,572	...	...	...	59,047
Management of Grazing Lands	...	...	...	...	...	...	...	1,783	...	...	1,783
Commission on Land Revenue Collections, etc.	800	216	42,892	72,794	17,638	...	385	...	...	108	134,833
Commission on Capitation Tax	...	...	...	27,687	...	...	...	...	...	...	27,687
Commission on Fishery Collections	...	...	4	1,379	...	...	...	...	447	72	1,902
Charges on account of Encumbered Estates	...	...	...	...	...	...	1,388	...	...	...	1,388
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	908	...	908
Allowances to District and Village Officers	...	...	...	...	...	...	9,066	125,592	414,258	288,098	837,014
TOTAL, DIRECT CHARGES OF COLLECTION	800	239	42,896	101,860	17,808	37,282	32,411	127,375	415,613	288,278	1,064,562
TOTAL CHARGES IN INDIA . Rx.	48,686	159,046	167,424	238,240	94,735	411,434	761,490	387,195	901,270	664,573	3,834,093
			405,664								
CHARGES IN ENGLAND:											
Law charges in connection with Appeals from India, a portion of which is recoverable in India . . . . . £											720
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.											313
TOTAL CHARGES AGAINST "LAND REVENUE" . Rx.											3,835,126

(a) The remaining part is charged under "Law and Justice."

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1892.

	Rx.	*Rx.*	*Rx.*
BENGAL OPIUM.			
BENGAL.			
Proceeds of 56,250 Chests sold by auction in Calcutta for export, being at the average rate of Rx1,057-11-5 per Chest . .	5,949,660	5,949,660	
Miscellaneous Receipts of Opium Department		4,632	
Cost price of opium sold by the Excise Department in the following Provinces, for consumption in India under Revenue Regulations:—			
	Rx.		
Bengal	58,603	58,603	
		6,012,895	
India, General	240		
Central Provinces	23,492		
Burma, Upper 2,807	41,050	155,204	
Burma, Lower 38,243			
Assam	39,719		
North-Western Provinces and Oudh	47,834		
Punjab	2,869		
	213,807		
TOTAL, BENGAL OPIUM . Rx.			6,168,099
BOMBAY.			
Duty realised on 30,654½ Chests of Malwa Opium, at Rx600 per Chest . .		1,839,270	
Confiscations and Miscellaneous Receipts		5,011	
TOTAL, BOMBAY OPIUM . Rx.			1,844,281
TOTAL, OPIUM REVENUE . Rx.			8,012,380

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1891 . .	52,493	89,402	2,122	3,183
In Store at Factories on above date . . .	9,000	15,328	513	769½
	61,493	104,730	2,635	3,952½
Produce of Season 1890-91	44,522	75,826	4,371	6,556½
TOTAL .	106,015	180,556	7,006	10,509
Sold by Auction from 1st April 1891 to 31st March 1892	56,250	95,800	...	...
Issued to Excise Department	...	...	5,478⅓	8,217½
Issued to Medical Department	...	...	12	18
TOTAL EXPENDED .	56,250	95,800	5,490⅓	8,235½
Balance in Store in Calcutta on 31st March 1892 .	40,765	69,428	1,106⅔	1,660
Balance in Factories „ „ „ .	9,000	15,328	409	613½
BALANCE IN STORE ON 31st MARCH 1892 .	49,765	84,756	1,515⅔	2,273½

No. 14C.—ACCOUNT of CHARGES in connection with OPIUM.

		Rx.	*Rx.*
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency			48,062
Establishment and Contingent Charges of Benares Agency			71,979
Charges in Calcutta			2,409
	Rx.		
Cultivation and Manufacturing Charges for Opium of Season 1889-90 and previous years	1,221,768		
Cultivation and Manufacturing Charges for Opium of Season 1890-91	512,653		
			1,734,421
TOTAL, BENGAL . Rx.			1,856,871
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . . £			726
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.			315
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			1,857,912
CHARGES FOR MALWA OPIUM.			
IN INDIA.			
Establishment and Contingent Charges of the Agency at Indore . . .			1,238
IN BOMBAY.			
Establishment			1,101
Contingent Charges			1,562
			(a) 2,663
TOTAL, MALWA OPIUM . Rx.			3,901
TOTAL CHARGES UNDER OPIUM . Rx.			1,861,813

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1892.

	Sales of Government Salt.	Excise Duty on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Frontier duty on Salt imported by Land.	Miscellaneous Receipts.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . . .	128,306	1,824,851	...	...	...	17,978	1,971,135
Upper Burma . .	...	1,727	...	...	...	...	161,015
Lower Burma . . .	...	23,393	135,895	...	...	...	
Bengal	...	...	1,519,892	873,510	...	11,085	2,404,487
Madras	275,550	1,484,798	713	...	1	11,875	1,772,937
Bombay	45,172	2,259,093	631	1,495	12,911	7,306	2,326,608
TOTAL, SALT REVENUE Rx.	449,028	5,593,862	1,657,131	875,005	12,912	48,244	8,636,182

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, for the Year ended 31st March 1892.

	Rx.	*Rx.*	*Rx.*
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.			
Salary of Commissioner	2,741		
Salaries of Deputy and Assistant Commissioners, &c.	7,388		
Office Establishment	5,787		
Travelling Allowances	4,076		
Purchase and Repair of Tents	366		
Commission on Salt Tax Collections	2,570		
Rewards	381		
Compensations to Frontier Chiefs and others	209		
Removal of Salt purchased by traders	5,872		
Conveyance of Tents and Records	494		
House and Office-Rent	424		
Petty Construction and Repairs	5,901		
Service Postage Stamps	588		
Miscellaneous Contingencies	2,502		
Manufacture and Excavation of Salt:		39,299	
Sambhar	19,482		
Didwana	964		
Pachbudra	1,557		
Phalodi	421		
Punjab Mines	5,921		
		28,345	
PREVENTIVE ESTABLISHMENT		48,040	
			115,684
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Commission on Salt Tax Collections:			
Upper Burma		62	
Lower Burma		1,016	
			1,078
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		860	
Rewards		365	
Petty Construction and Repairs		155	
Rents, Rates, and Taxes		1,366	
Miscellaneous Contingencies		2,415	
			5,161
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	4,227		
Salary of Secretary to Commissioner	1,883		
Salaries of Deputy and Assistant Commissioners	13,771		
Inspectors and Assistant and Sub-Inspectors	55,654		
Office Establishment	71,590		
Travelling Allowances	9,798		
Purchase, Repair, and Carriage of Tents	2,128		
Rewards	11,160		
Cost, Freight, &c., of Spirits	1		
Conveying Salt to French Government and Fish-curing Yards	2,441		
Freight and other Charges for export and import of Salt	11,291		
Petty Construction and Repairs	19,934		
Service Postage Stamps	2,217		
Rents, Rates, and Taxes	380		
Miscellaneous Contingencies	8,313		
		214,788	
Deduct—Amount chargeable to Excise		*56,017*	
		158,771	
SALT PURCHASE AND FREIGHT		31,948	
			190,719
Carried forward			312,642

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Manufacturing Charges and Cost of Salt, for the Year ended 31st March 1892 —*continued.*

							Rx.	*Rx.*
						Brought forward . .		312,642
	BOMBAY.							
	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	Aden Division.	TOTAL.		
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Salaries of Collector, Deputy and Assistant Collectors, &c. . .	3,247	1,314	2,141	1,057	...	7,759		
Superintendent and Petty Officers .	300	1,977	4,678	803	...	7,758		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,248	5,753	30,823	1,940	119	42,883		
Account Office	2,249	...	...	...	...	2,249		
Preventive Establishment . .	183	...	1,503	3,625	...	5,311		
Commission on Salt Tax Collections	...	1,277	...	...	...	1,277		
Rewards	...	74	406	12	...	492		
Travelling Allowances . . .	691	482	1,031	328	...	2,532		
Service Postage Stamps . .	124	34	113	53	...	324		
Rents, Rates, and Taxes . .	1	32	2	24	...	59		
Conveyance of Tents and Records .	89	...	43	3	...	135		
Petty Construction and Repairs .	86	104	983	102	...	1,275		
Office Expenses and Miscellaneous Contingent Charges . .	797	1,027	6,153	367	60	8,404		
	12,015	12,074	47,876	8,314	179	80,458		
Administration of Salt Revenue in Portuguese India						11,077		
							91,535	
SALT PURCHASE AND FREIGHT							36,705	
PREVENTIVE ESTABLISHMENT							17,073	
CHARGES FOR TREATY PROVISION OF SALT							3	
								145,316
						TOTAL CHARGES IN INDIA . Rx.		457,958
CHARGES IN ENGLAND:								
Stores for India: for the Salt Department, Madras, &c.							£	750
EXCHANGE ON CHARGES IN ENGLAND							Rx.	326
						TOTAL CHARGES UNDER SALT . Rx.		459,034

No. 15C.—ACCOUNT of SALT STORE for the Year ended 31st March 1892.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1891	69,48,458	7,89,052	(a) 19,48,054	20,40,540
Manufactured, excavated, or purchased during the Year .	37,17,242	28,27,957	18,76,058	34,17,533
	1,06,65,700	36,17,009	38,24,112	54,58,073
Removed by Purchasers during the Year	45,91,923	25,67,565	12,33,471	30,12,270
Wastage, &c., written off	2,12,531	...	76,974	1,42,702
	48,04,454	25,67,565	13,10,445	31,54,972
Balance in Store on 31st March 1892	58,61,246	10,49,444	25,13,667	23,03,101

(a) Differs from last year's closing balance by 2 mds. for correction since made.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.. Upper.	Burma.. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	26,185	121,888	17,444	63,436	59,099	1,095,062	520,324	264,299	416,537	303,500	2,887,774
Sale of Commercial and other Stamps	21,355	46,742	6,571	42,867	22,653	406,169	170,847	138,323	250,255	191,499	1,297,281
Fines and Penalties	256	678	575	629	270	2,875	1,428	1,204	4,362	1,220	13,497
Miscellaneous	291	195	104	772	61	5,940	919	3,104	3,603	48,615	63,604
TOTAL, STAMP REVENUE . Rx.	48,087	169,503	24,694	107,704	82,083	1,510,046	693,518	406,930	674,757	544,834	4,262,156
			132,398								
Deduct—Refunds	*538*	*1,121*	*341*	*837*	*487*	*13,224*	*9,088*	*3,493*	*8,157*	*9,912*	*47,198*
NET REVENUE from STAMPS . . Rx.	47,549	168,382	24,353	106,867	81,596	1,496,822	684,430	403,437	666,600	534,922	4,214,958
CHARGES FOR COLLECTION.											
Salary of the Superintendent or other Officers	...	...	...	...	147	2,151	614	...	484	1,589	4,985
Establishment of Superintendent or other Officers	...	...	...	...	126	3,205	397	...	1,017	2,725	7,470
Contingent Expenses, Packing Charges, &c.	...	...	...	...	66	1,614	88	...	560	975	3,303
Charges for the sale of Stamps, *viz.*—											
Clerks and Servants	24	...	96	190	...	135	1,184	25	253	952	2,859
Commission to Vendors	...	...	...	359	13	...	218	...	...	121	711
Discount on sale of Court Fee Stamps	340	15	165	479	911	12,373	...	4,073	4,188	3,768	26,312
Discount on sale of General Stamps	930	1,477	197	1,070	672	9,318	4,134	5,325	10,303	5,695	39,121
Contingencies and Miscellaneous	98	354	21	31	24	602	867	2,019	269	485	4,770
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—36,942*	2,166	205	784	1,189	15,780	7,568	3,394	...	5,856	...
			684	2,913							
TOTAL CHARGES in INDIA . Rx.	*—35,550*	4,012	3,597		3,148	45,178	15,070	14,836	17,074	22,166	89,531
CHARGES IN ENGLAND:					Rx. 50,291 (*a*)						
Stores for India					£ 20,591 (*b*)				7,735	5,779	34,105
EXCHANGE ON CHARGES IN ENGLAND										Rx.	14,811
										TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.	138,447

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.											
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License Fees and Farmers' Rents	14,905	42,842	20,850	150,966	38,379	580,794	143,807	57,397	664,624	56,683	1,771,247
Distillery Fees	13,540	116,723	2,016	1,930	...	5,548	88	354	173	34,094	174,466
Still-head Duty	50,783	15,504	10,456	36,651	1,228	175,266	224,705	58,989	300,023	663,139	1,536,744
License Fees for sale of Opium and its preparations	8,041	28,735	4,827	59,556	27,669	50,883	19,517	32,952	33,298	13,046	278,524
License Fees for sale of other Drugs	674	12,304	...	...	15,306	10,968	71,682	15,712	5,421	24,202	156,269
Rent of Toddy trees	2,917	1,940	2	17	...	131	5,930	...	167,457	113,717	292,111
TOTAL	90,860	218,048	38,151	249,120	82,582	823,590	465,729	165,404	1,170,996	904,881	4,209,361
Duty on Opium consumed in India	1,374	45,979	9,914	127,517	162,987	167,467	57,704	13,527	38,965	111,511	736,945
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	4,245	...	...	4,245
Duty on Ganja	272	11,831	...	...	14,697	121,384	...	...	...	381	148,565
Fines, Confiscations, and Miscellaneous	1,117	1,561	67	59	64	956	870	762	4,003	8,689	18,148
TOTAL, EXCISE REVENUE . Rx.	93,623	277,419	48,132	376,696	260,330	1,113,397	524,303	183,938	1,213,964	1,025,462	5,117,264
			424,828								
CHARGES.											
Salaries and Establishments	1,690	3,576	1,333	2,962	358	45,292	6,494	4,524	33,230	25,436	124,895
Contingent Expenses	155	1,402	332	532	443	19,664	1,150	568	16,097	9,234	49,577
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	...	6,556	...	17	...	6,573
Rents, Rates, and Taxes	..	61	...	2	...	921	...	6	81	204	1,275
Petty Construction and Repairs	...	234	...	...	...	689	...	...	6,655	123	7,701
TOTAL CHARGES in INDIA . Rx.	1,845	5,273	1,665	3,496	801	66,566	14,200	5,098	56,080	34,997	190,021
			5,161								
CHARGES IN ENGLAND:											
Stores for India: Hydrometers, &c.										£	53
EXCHANGE ON CHARGES IN ENGLAND										Rx	23
TOTAL, EXCISE CHARGES . Rx.											190,097

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

REVENUE.	India, General.	Central Provinces.	Burma (Lower.)	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	*Rx.* 1,838	*Rx.* 31,543	*Rx.* 99,784	*Rx.* 54,813	*Rx.* (*b*) 398,127	*Rx.* (*d*) 456,045	*Rx.* 217,553	*Rx.* 453,153	*Rx.* 266,832	*Rx.* 1,979,688
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	275	...	...	407,979	(*d*) 33,031	...	...	...	441,285
Cess on Lands for Famine Assurance, Canals and Railways	...	14,644	...	...	...	(*d*) 170,419	54,388	...	...	239,451
Cess on Lands for District Post	...	3,768	...	...	36,474	3,670	...	...	...	43,912
Cess on Lands for Village Service and Patwaries .	2,685	47,213	...	...	...	236,985	124,462	290,283	37,294	738,922
Assessment on Wards' Estates for Establishment Charges	...	2,556	...	...	8,037	...	2,043	...	...	12,636
Miscellaneous	(*a*) 2,426	...	27	...	...	(c) 38,116	551	5,823	...	46,943
TOTAL RECEIPTS under PROVINCIAL RATES .	6,949	99,999	99,811	54,813	850,617	938,266	398,997	749,259	304,126	3,502,837
Deduct—Refunds	...	*16*	*35*	*30*	*909*	*960*	*131*	*2,747*	*635*	*5,463*
NET RECEIPTS under PROVINCIAL RATES . Rx.	6,949	99,983	99,776	54,783	849,708	937,306	398,866	746,512	303,491	3,497,374
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES . .	...	...	6,268	325	45,778	694	605	...	5,033	58,703

(*a*) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 1,769
Educational "Plough Tax" in Coorg . . . . . Rx. 657
(*b*) Roads and Public Works only.
(*c*) Chowkidari (Village Police) Cess in Oudh.
(*d*) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh :—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	418,068	...	45,175	463,243
Ditto Oudh	33,167	...	33,167	66,334
"Famine Assurance Rate," North-Western Provinces	...	...	92,077	92,077
"1 per cent. Road Cess," North-Western Provinces	4,810	...	...	4,810
"Original Rates," Oudh	...	36,701	...	36,701
Deduct—Amount credited as Cess for District Post	...	*3,670*	...	*3,670*
TOTAL . Rx.	456,045	33,031	170,419	659,495

No. 19 A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1892.

	Gross Receipts.					Refunds and Drawbacks.					Net Produce.				
	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Gross Receipts.	Burma (Lower).	Bengal.	Madras.	Bombay	Total Refunds and Drawbacks.	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Net Produce.
SEA CUSTOMS.															
Imports.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Arms, Ammunition, Military Stores	868	16,055	5,125	9,686	31,734	707	12,242	2,966	1,530	17,445	161	3,813	2,159	8,156	14,289
Drugs and Medicines	8	290	...	51	349	...	1	...	...	1	8	289	...	51	348
Oil, Mineral, Petroleum, &c.	7,569	104,185	13,874	49,034	174,662	7	158	1	1,952	2,118	7,562	104,027	13,873	47,082	172,544
Liquors:															
Ale, Beer, and Porter	3,570	4,320	2,823	7,946	18,659	51	18	...	7	76	3,519	4,302	2,823	7,939	18,583
Spirits	78,201	138,562	92,920	209,155	518,838	31	677	249	4,056	5,013	78,170	137,885	92,671	205,099	513,825
Wines and Liqueurs	5,012	17,478	6,731	22,866	52,087	16	113	27	163	319	4,996	17,365	6,704	22,703	51,768
Unclassified Articles	...	...	...	152	152	...	...	...	...	...	...	...	...	152	152
Total, Imports . Rx.	95,228	280,890	121,473	298,890	796,481	812	13,209	3,243	7,708	24,972	94,416	267,681	118,230	291,182	771,509
Exports.															
Grain and Pulse:															
Paddy	3,570	821	6,574	1,303	12,268	...	82	161	8	251	3,570	739	6,413	1,295	12,017
Rice	592,567	223,459	27,738	25,925	869,689	11,078	10,128	50	130	21,386	581,489	213,331	27,688	25,795	848,303
Total, Exports . Rx.	596,137	224,280	34,312	27,228	881,957	11,078	10,210	211	138	21,637	585,059	214,070	34,101	27,090	860,320
TOTAL, SEA CUSTOMS . Rx.	691,365	505,170	155,785	326,118	1,678,438	11,890	23,419	3,454	7,846	46,609	679,475	481,751	152,331	318,272	1,631,829
LAND CUSTOMS.															
Imports	...	...	1,550	42	1,592	...	...	...	...	...	...	...	1,550	42	1,592
Exports	...	...	3,057	428	3,485	...	...	...	...	...	...	...	3,057	428	3,485
Miscellaneous	...	...	11	...	11	..	...	...	..	...	...	...	11	...	11
TOTAL, LAND CUSTOMS, Rx.	...	...	4,618	470	5,088	...	...	...	...	...	...	...	4,618	470	5,088
MISCELLANEOUS.															
Wharf Rent, Fees, &c.	1,981	5,711	3,557	6,513	17,762	152	12	98	106	368	1,829	5,699	3,459	6,407	17,394
TOTAL, CUSTOMS REVENUE, Rx.	693,346	510,881	163,960	333,101	1,701,288	12,042	23,431	3,552	7,952	46,977	681,304	487,450	160,408	325,149	1,654,311

A. 22—Revenue Heads.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1892.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Lower).	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner	...	...	...	3,651	3,651
Establishment and Contingencies of ditto	...	...	...	4,347	4,347
Collectors, Deputy and Assistant	2,638	3,361	2,830	3,630	12,459
Office Establishment	2,896	7,957	2,417	3,062	16,332
Preventive Establishment	3,893	27,334	81	12,557	43,865
Appraising Establishment	510	3,405	138	2,911	6,964
Wharf Establishment	...	3,317	...	...	3,317
Contingent Charges	453	3,177	891	1,737	6,258
Total Charges at the Principal Ports	10,390	48,551	6,357	31,895	97,193
Charges at other Ports (*vide* details below)	5,980	3,321	9,453	20,367	39,121
TOTAL CHARGES IN INDIA . Rx.	16,370	51,872	15,810	52,262	136,314
Charges in England:					
Stores for India				£	34
Exchange on Charges in England				Rx.	15
TOTAL CUSTOMS CHARGES . Rx.					136,363

DETAILS of CUSTOMS CHARGES at other than the PRINCIPAL PORTS.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
Burma (Lower).	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	240	1,711	49	2,000
Bassein	240	1,009	15	1,264
Kyauk-Phyu	...	29	1	30
Mergui	...	211	2	213
Moulmein	240	1,921	65	2,226
Sandoway	...	32	1	33
Tavoy	...	198	16	214
Total, Burma	720	5,111	149	5,980
Bengal.				
Balasore	...	424	37	461
Chittagong	450	1,333	119	1,902
Cuttack	...	726	15	741
Dacca	...	59	13	72
Pooree	...	132	13	145
Total, Bengal	450	2,674	197	3,321
Madras.				
Ganjam	...	548	146	694
Godavery	...	793	132	925
Kistna	...	332	129	461
Madura	...	324	45	369
Malabar	...	2,086	449	2,535
Nellore	...	261	15	276
South Arcot	...	687	140	827
South Canara	...	1,234	126	1,360
Tanjore	...	976	211	1,187
Tinnevelly	...	273	107	380
Vizagapatam	...	396	43	439
Total, Madras	...	7,910	1,543	9,453
Bombay.				
Gujarat Division	1,064	3,184	828	5,076
Konkan Division	2,736	3,317	1,899	7,952
Sind Division	1,213	4,394	1,732	7,339
Total, Bombay	5,013	10,895	4,459	20,367
Total Charges at Other Ports . Rx.	6,183	26,590	6,348	39,121

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

REVENUE.	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
CIVIL DEPARTMENT:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Income Tax:											
Ordinary Collections	11,537	28,972	28	46,420	18,284	378,438	190,367	99,512	136,465	294,826	1,204,849
Deductions by Government from Salaries and Pensions	27,391	7,094	7,848	12,306	3,753	45,833	27,987	18,966	29,604	31,016	211,798
Deductions from Interest on Government Securities	55,045	155	12	272	24	1,409	3,483	1,148	7,057	14,546	83,151
Penalties	...	160	...	23	37	3,689	65	149	492	116	4 731
Recoveries from Surplus Profits of Railway Companies	6,354	...	...	...	...	...	...	...	...	15,085	21,439
Other items	...	1	...	...	...	1,424	...	45	...	115	1,585
License Tax (Pandhari)	...	7,991	...	...	...	...	..	...	...	...	7,991
TOTAL CIVIL DEPARTMENT	100,327	44,373	7,888	59,021	22,098	430,793	221,902	119,820	173,618	355,704	1,535,544
OTHER DEPARTMENTS:											
Income Tax:											
Deductions from Salaries and Pensions:—											
In Military Department	28,906	...	...	...	...	...	...	...	12,154	10,453	51,513
„ Public Works „	6,499	1,127	...	6,460	924	6,726	5,819	13 372	5,172	3,490	49 589
„ Post Office „	6,512	...	...	...	...	...	...	...	...	...	6,512
„ Telegraph „	7,606	...	...	...	...	...	...	...	...	...	7,606
„ Marine „	2,059	...	...	...	...	...	...	...	...	...	2,059
TOTAL OTHER DEPARTMENTS	51,582	1,127	...	6,460	924	6,726	5,819	13,372	17,326	13,943	117,279
			7,888	65,481							
TOTAL ASSESSED TAXES	151,909	45,500	73,369		23,022	437,519	227,721	133,192	190,944	369,647	1,652,823
Deduct—Refunds	*921*	*189*	*34*	*1,687*	*130*	*4,394*	*2,072*	*1,456*	*1,481*	*2,362*	*14,726*
			7,854	63,794							
NET REVENUE from ASSESSED TAXES	150,988	45,311	71,648		22,892	433,125	225,649	131,736	189,463	367,285	1,638,097
CHARGES.											
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	67	63	...	1,634	104	18,012	1,798	1,112	1,629	5,158	29,577

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue from Timber and other Produce removed from the Forests by Government Agency:											
Timber	32,164	3,378	9,326	189,625	1,345	603	59,412	41,578	16,579	60,989	414,999
Firewood and Charcoal	212	228	...	...	27	3,440	12,192	24,311	12,871	81,532	134,813
Bamboos	24	283	...	...	...	1	547	1,283	216	9	2,363
Sandal Wood	6,871	...	...	...	...	...	...	...	4,440	911	12,222
Grass and other minor Produce	51	3,761	...	...	58	106	3,158	22	4,661	16,685	28,502
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:											
Timber	2,598	16,884	89,480	52,701	19,266	37,917	51,640	2,934	24,916	62,903	361,239
Firewood and Charcoal	612	9,760	1,121	2,247	295	17,178	3,614	3,714	25,834	15,719	80,094
Bamboos	370	12,908	2,788	1,522	602	4,236	10,911	111	14,434	9,811	57,693
Grazing and Fodder Grass	1,728	59,149	...	41	557	885	12,231	21,978	18,372	58,641	173,582
Other minor Produce	3,752	(a) 24,868	23,728	5,122	5,424	9,290	12,863	911	40,774	8,598	135,330
Confiscated Drift and Waif Wood	...	425	4,541	8,932	354	821	2,249	2,013	1,375	1,204	21,914
Revenue from Forests not managed by Government:											
Duty on Foreign Timber and other Forest Produce	...	...	...	21,499	673	...	818	...	...	2,360	25,350
Revenue from shared and private Forests	1,634	69	...	...	714	...	...	322	3	347	3,089
Miscellaneous:											
Fines and Forfeitures	83	101	109	954	189	118	118	86	155	1,655	3,568
Refunds	20	104	15	198	42	255	115	218	...	151	1,118
Other Sources	318	4,072	1,622	2,971	4,067	4,105	3,283	2,526	4,792	6,950	34,706
TOTAL FOREST REVENUE . Rx.	50,437	135,990	132,730 / 285 812 = 418,542		33,613	78,955	173,151	102,007	169,422	328,465	1,490,582
EXPENDITURE.											
GENERAL DIRECTION.											
Salary of the Inspector General and Assistant Inspector General of Forests	2,666	...	...	...	...	...	...	...	...	...	2,666
Establishment and Contingencies	2,701	...	...	...	...	...	...	...	...	...	2,701
TOTAL, GENERAL DIRECTION . Rx.	5,367	...	...	...	...	...	...	...	..	...	5,367
A.—CONSERVANCY AND WORKS.											
Timber and other Produce removed from the Forests by Government Agency	15,615	3,824	282	69,571	816	2,500	33,716	22,238	16,370	75,772	240,704
Timber and other Produce removed from the Forests by Consumers or Purchasers	174	12,409	606	1,320	1,539	4,916	4,052	172	7,635	4,153	36,976
Confiscated Drift and Waif Wood	...	[illegible]	1,519	3,830	23	411	998	562	314	23	7,682
Revenue from Forests not managed by Government	...	...	...	654	85	...	178	...	...	20	937

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	18	...	...	...	...	1,306	3,708	1,855	2,526	9,413
Live Stock, Stores, Tools and Plant	2,295	1,047	3,304	3,074	1,621	3,595	2,566	428	4,937	2,070	24,937
Communications and Buildings	1,799	1,562	1,200	739	1,418	1,984	10,303	1,730	7,250	1,447	29,432
Demarcation, Improvement, and Extension of Forests:—											
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38B, page 85	...	8,941	...	5,538	...	1,441	299	...	5,810	258	22,287
Other Charges	3,660	9,601	1,487	14,048	7,243	2,950	7,906	7,105	27,452	20,570	102,022
Miscellaneous	884	286	65	298	385	318	1,508	99	371	1,432	5,646
TOTAL CONSERVANCY AND WORKS . Rx.	24,427	37,690	8,463	99,072	13,130	18,115	62,832	36,042	71,994	108,271	480,036
B.—ESTABLISHMENTS.											
I.—*Salaries.*											
Pay of Conservators	...	2,862	1,939	2,642	1,499	1,704	4,938	1,235	3,636	4,502	24,957
Pay of Superior Officers	6,772	11,387	11,028	12,349	4,934	9,451	11,235	9,939	17,905	18,761	113,761
Subordinate Forest and Depôt Establishments	3,251	19,133	3,810	6,121	2,855	6,329	7,444	8,147	15,995	40,053	113,138
Office Establishments	973	3,878	3,231	4,700	1,379	1,884	3,054	2,585	8,463	6,659	36,806
Deputation and Special Allowances	751	34	2,050	2,355	360	495	101	248	172	200	6,766
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	124	124
	11,747	37,294	22,058	28,167	11,027	19,863	26,772	22,154	46,171	70,299	295,552
II.—*Travelling Allowances.*											
Conservators	...	155	195	385	138	299	405	214	535	723	3,049
Superior Officers	967	1,383	2,267	2,602	1,362	1,860	1,788	1,847	3,604	4,851	22,531
Subordinate Forest and Depôt Establishments	216	245	321	1,085	480	696	976	1,038	4,818	2,504	12,379
Office Establishments	73	161	383	281	37	234	469	435	1,316	2,150	5,539
	1,256	1,944	3,166	4,353	2,017	3,089	3,638	3,534	10,273	10,228	43,498
III.—*Contingencies.*											
Stationery	31	33	4	8	3	6	110	113	3	648	959
Carriage of Tents and Records	127	681	74	52	14	227	601	376	449	622	3,223
Rents, Rates, and Taxes	189	100	15	348	65	184	136	536	205	501	2,279
Pay of Police Guards	...	...	...	...	...	...	106	...	...	...	106
Official Postage	131	459	132	142	171	239	253	403	1,052	1,245	4,227
Sundries	486	2,112	414	354	286	324	776	778	1,185	900	7,615
	964	3,385	639	904	539	980	1,982	2,206	2,894	3,916	18,409
TOTAL ESTABLISHMENTS . Rx.	13,967	42,623	25,863	33,424	13,583	23,932	32,392	27,894	59,338	84,443	357,459
TOTAL EXPENDITURE IN INDIA . Rx.	43,761	80,313	34,326	132,496	26,713	42,047	95,224	63,936	131,332	192,714	842,862
			166,822								

CHARGES IN ENGLAND:

Expenses attending the examination of Candidates for the Indian Forest Department, passages to India on appointment, &c. . . . . £ 742

EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx. 322

TOTAL FOREST EXPENDITURE . Rx. 843,926

(a) Includes Commutation Fees Rx. 11,113.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.											
Fees for Registering Documents	1,740	6,737	568	3,760	4,401	127,702	26,263	19,703	102,322	51,810	345,006
Fees for Copies of Registered Documents	153	2,835	3	89	54	2,341	9,991	5,247	2,887	844	24,444
Miscellaneous	133	1,544	19	191	11	3,388	4,157	1,544	18,240	1,125	30,352
			590	4,040							
TOTAL, REGISTRATION RECEIPTS . Rx.	2,026	11,116	4,630		4,466	133,431	40,411	26,494	123,449	53,779	399,802
Deduct—Refunds	*29*	*5*	*7*	...	*8*	*221*	*37*	*25*	*310*	*721*	*1,363*
NET RECEIPTS under REGISTRATION . Rx.	1,997	11,111	583	4,040	4,458	133,210	40,374	26,469	123,139	53,058	398,439
CHARGES.											
Superintendence	...	1,206	...	...	291	6,220	1,398	...	3,146	3,657	15,918
District Charges	605	3,092	303	1,790	2,345	62,127	19,280	8,080	67,889	26,434	191,945
			303	1,790							
TOTAL CHARGES under REGISTRATION . Rx.	605	4,298	2,093		2,636	68,347	20,678	8,080	71,035	30,091	207,863

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1892.

INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*
Tribute from Amjeerah	3,440		
„ Ajehgurh	467		
„ Boondee	12,000		
„ Banswara	3,573		
„ Behat	140		
„ Chirkhari	858		
„ Doongurpoor	2,739		
„ Holkar	605		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Jhallawar	8,000		
„ Kotah	18,472		
„ Kilcheepoor	1,291		
„ Oodeypoor	16,500		
„ Punnah	996		
„ Paldeo	16		
„ Rutlam	6,552		
„ Sillana	3,276		
„ Sirohee	688		
„ Lawa	45		
Nizam's Government on account of Mahratta Chouth	10,811		
		140,269	
Contribution from Bhurtpur	1,400		
„ „ Dholepur	1,000		
„ „ Kerowlee	500		
„ „ Malani	60		
„ of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
„ „ Kotah towards cost of Deolee Irregular Force	20,000		
Contribution towards cost of United Malwa Contingent:			
From Dewas 3,302			
„ Jowrah 15,903			
	19,205		
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contributions towards cost of Malwa Bheel Corps:			
From Alirajpur 147			
„ Amjeerah 1,966			
„ Burwanee 393			
„ Dhar 766			
„ Jabooah 147			
	3,419		
		75,266	
Fees on Succession:			
Alirajpur State	2,400		
Gaurihar	450		
Pertabgurh	600		
		3,450	
TOTAL INDIA GENERAL			218,985
CENTRAL PROVINCES.			
Tributes from various Petty States		22,548	
Fees on Succession:			
Lal Raghubar Singh, Chief of the Sarangarh State, Sambalpur		500	
TOTAL CENTRAL PROVINCES			23,048
Carried forward ...			242,033

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1892— *contd.*

	Rx.	*Rx.*
Brought forward		242,033
BURMA.		
(Uppér)		
Tribute from Kale Swabwa State	1,127	
„ Thamugdut Swabwa State	40	
„ Momeik State	1,300	
„ Shan States	30,921	
„ Baw States	484	
„ various Petty States	402	
TOTAL BURMA (UPPER)		34,274
ASSAM.		
Tributes from Various Petty States	10	
		10
PUNJAB.		
Tribute from Kupoorthulla	13,100	
„ Chumba	570	
„ Mundee	10,000	
„ Sokeith	1,100	
„ Various Petty States	3,302	
TOTAL PUNJAB		28,072
MADRAS.		
Tribute from Travancore	78,311	
„ Bastar	200	
„ Jeypur	100	
	78,611	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force	245,000	
„ „ Cochin for the maintenance of a Battalion of Native Infantry	20,000	
„ „ Travancore	1,332	
TOTAL MADRAS		344,943
BOMBAY		
Tribute from Kattywar	55,447	
Tributes from various Petty States	5,464	
Subsidy from the Kutch Government	18,695	
Contribution from Baroda State	38,441	
Contribution from Jagirdars, Southern Mahratta Country	8,205	
	126,252	
Fees on Succession:		
Chandansingji Umedsingji, Rana of Vao	377	
TOTAL BOMBAY		126,629
TOTAL TRIBUTES, &c. Rx.		775,961

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section B.—Interest.

Revenue *Rx.* 879,443. Expenditure *Rx.* 4,315,176.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	879,443	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,839,800
Interest on other Obligations . .	26	Expenditure	50	...	...	475,376
		TOTAL .		...	879,443	4,315,176

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1891-92.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES											
To Native States, Presidency Corporations, &c., set forth in Account No. 83, page 226	2,671	...	1,769	21	...	141,531	...	...	23,609	187,232	356,833
To Local Bodies, Private Individuals, and Cultivators under the Provincial Loan Scheme, set forth in Account No. 83A, page 228	...	3,466	...	1,716	71	5,893	22,687	23,277	4,108	18,108	79,326
TOTAL INTEREST ON LOANS AND ADVANCES	2,671	3,466	1,769	1,737	71	147,424	22,687	23,277	27,717	205,340	436,159
INVESTMENTS.											
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 68	284,805	...	...	...	...	...	...	...	...	...	284,805
Securities of Provincial Funds	60	403	...	...	56	1,418	2,603	849	10,315	5,968	21,672
TOTAL INTEREST ON INVESTMENTS	284,865	403	...	...	56	1,418	2,603	849	10,315	5,968	306,477
ARREARS DUE TO THE GOVERNMENT											
Of Land Revenue	1	...	...	...	...	4	...	...	2,777	314	3,096
Of other Revenue	...	...	...	...	...	...	...	...	743	...	743

Of District Road Cess	...	...	...	...	...	4,211	...	...	...	...	4,211
Of Public Works Cess	...	...	...	...	...	4,368	...	...	...	...	4,368
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	56	...	56
Of Balances due for Commutation of Land Tax	...	...	...	...	97	...	...	...	...	...	97
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	1	...	...	...	97	8,583	...	...	3,576	314	12,571
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	597	...	...	...	...	...	...	...	...	51	648
Interest on Overdrawn Capital of Railway Companies	38,291	...	...	...	...	...	...	...	...	...	38,291
Sundry Items	147	1	...	352	...	304	74	5	343	216	1,442
TOTAL SUNDRY ACCOUNTS	39,035	1	...	352	...	304	74	5	343	267	40,381
TOTAL RECEIPTS IN INDIA . Rx.	326,572	3,870	1,769	2,089	224	157,729	25,364	24,131	41,951	211,889	795,588
			3,858								

RECEIPTS IN ENGLAND:	£	
Interest realized from Investment of Cash Balance	58,312	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	154	
	£	58,466
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	25,389
TOTAL INTEREST RECEIPTS . Rx.		879,443

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1892.

RUPEE DEBT.	Amount of Loan, 31st March 1892.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	740,810	33,336	34,590	
Transfer Loan of 1879, 4½ per cent. portion	11,386,007	512,370	512,814	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,300	(*a*) 1,012	1,023	
				593,427
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	715,211	28,608	29,328	
Loan of 1835-36	1,724,690	68,988	68,950	
Loan of 1842-43	270,62,570	1,082,503	1,039,245	
Loan of 1854-55	14,549,840	581,994	557,743	
Transfer Loan of 1st May 1865	33,889,521	1,355,581	1,408,913	
Reduced 4 per cent. Loan of 1879	6,363,050	254,522	261,830	
Promissory Notes for Mysore Family	50,752	2,030	2,067	
Loan from Maharaja Sindia for State Railway	1,500 000	60,000	60,000	
East Indian Railway Commuted Stock	5,800	232	213	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
				3,568,289
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	52,180	1,826	1,175	
				1,175
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	1,710	68	60	
Cawnpore-Furukhabad Railway Debenture Loan	1,070	43	35	
Cawnpore-Achneyra Railway Debenture Loan	6,070	243	328	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan	77,180	3,087	4,043	
				4,466
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	138	
5 per cent. Loan of 1856-57	...	...	7	
4½ per cent. Transfer Loan of 1870	...	...	190	
4½ per cent. Loan of 1871	...	...	12	
4½ per cent. Transfer Loan of 1872	...	...	159	
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	...	...	260	
Gazipore-Dildarnagar Railway Debenture Loan at 4 per cent.	...	...	81	
				847
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	1,433	57	297	
Discount on Loans—				
Brokerage on Conversion of 4½ per cent. Loans of 1878 and 1879 into 4 per cents Loans 122				
Less—Premium realized in Conversion of Stock Notes into 4 per cent. Loans 1				
121	...	...	121	
				418
TOTAL INTEREST ON RUPEE DEBT . RX.				4,168,622
Carried forward				4,168,622

(*a*) Equivalent in Rupees of 7*s.* per 100 Rupees.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1892 —*continued.*

	Amount of Loan, 31st March 1892.	Annual Amount of Interest.	Amount of Interest paid during the year.	Total.
	£	£	£	*Rx.*
Brought forward	...	...	...	4,168,622
STERLING DEBT.				
India 3½ per cent. Stock	64,201,423	2,247,050	2,248,937	
India 3 per cent Stock	33,455,079	1,003,652	908,347	
India 5 per cent. Stock (prior to 5th July 1880)	...	...	20	
India 4 per cent. Stock (prior to 5th October 1888)	...	...	31	
India 3½ per cent. Debentures	...	...	143,727	
India 3¼ per cent. Debentures	3,614,000	117,455		
East Indian Railway Debenture Stock	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock	348,666	13,947	13,947	
Oude and Rohilkund Railway Debenture Stock	384,700	15,388	103,812	
Oude and Rohilkund Railway Debentures	2,499,300	87,475		
South Indian Railway Debenture Stock	425,000	19,125	54,284	
South Indian Railway Debentures	983,900	33,652		
			3,537,709	
Discount, Sinking Fund			(*a*) 10,470	
Discount on the issue and sales of £4,600,000 India 3 per cent. Stock			254,353	
Commission on Renewal of India Debentures			627	
TOTAL INTEREST ON STERLING DEBT			£	3,803,159
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,651,569
GRAND TOTAL			Rx.	(*b*)9,623,350

(*a*) Includes £8,589 charged to "Interest on Debt" and £1,881 charged to "State Railways Interest on Debt."

(*b*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the Accounts of "India, General," except the portion due from Provincial Governments for Railways and Irrigation Works not charged to Revenue, and Interest on Stock Notes and Provincial Advance and Loan Accounts, which are taken provincially.

	Interest on Ordinary Debt.				Interest on Debt incurred for Railways and Irrigation Works not charged to Revenue.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	—*22,594*	137	—*22,457*	2,480,038	589,580	3,069,618
Central Provinces	...	2,820	3	2,823	(*a*) 19,415	...	19,415
Burma, Lower	...	1,287	...	1,287	115,417	...	115,417
Assam	...	45	...	45	...	...	...
Bengal	...	10,113	2	10,115	369,851	240,311	610,162
North-Western Provinces and Oudh	...	18,461	7	18,868	...	279,787	279,787
Punjab	...	18,619	14	18,633	19,855	...	19,855
Madras	...	6,890	35	6,925	...	...	...
Bombay	...	17,909	220	18,129	...	...	...
Total, India Rx.	...	53,950	418	54,368	3,004,576	1,109,678	4,114,254
England £	2,375,719	...	263,569	2,639,288	(*b*) 1,163,871	...	1,163,871
Exchange Rx.	1,031,686	...	114,458	1,146,144	505,425	...	505,425
TOTAL Rx.	3,407,405	53,950	378,445	3,839,800	4,673,872	1,109,678	5,783,550

TOTAL Rx. 9,623,350, as above.

(*a*) Charged to "State Railways—Interest on Capital deposited by Companies."
(*b*) Includes £157,919 on account of Interest chargeable against Railway Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1892, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1891.	Amount, 31st March 1892.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,556,134	1,555,996	6, 5 and 4	68,645
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	220
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	812
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	256
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	267
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Fatha Ulla Khan	4,000	4,000	6	234
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	$3\frac{3}{4}$	...
Treasury Notes on account of Bhonsla and other Nagpur Temples.	34,520	34,520	5 and 4	492
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	7,162	8,762	4	295
Service Funds.				
Uncovenanted Service Family Pension Fund	1,135,548	1,174,200	6	66,691
Miscellaneous Service Funds	268	277	$4\frac{1}{2}$	12
Savings Banks.				
Post Office Savings Bank Deposits	6,346,741	7,059,316	$3\frac{3}{4}$	240,975
State Railway Provident Institutions	88,008	103,601	$3\frac{3}{4}$	3,385
Civil Engineers' Provident Fund	163,133	195,763	4	7,028
Postal Insurance and Life Annuity Funds	20,981	27,205	$3\frac{3}{4}$	834
Post Office Guarantee Fund	(*a*)31,074	30,054	4	1,200
Regimental Savings Banks Deposits	75,503	66,373	$3\frac{3}{4}$	(*b*) 3,916
General Family Pension Fund	17,259	32,108	$3\frac{3}{4}$	956
Hindu Family Annuity Fund	7,751	11,629	$3\frac{3}{4}$	366
Bengal Christian Family Pension Fund	26	981	$3\frac{3}{4}$	23
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	23,566	5,378	4	2,610
Balances of Railway Funds	133,441	141,964	$3\frac{3}{4}$	4,440
Telegraph Fine and Guarantee Fund	4,774	4,332	$3\frac{3}{4}$	36
Miscellaneous Accounts	...	...	...	106
Refunds	...	...	...	4
TOTAL	9,757,054	10,563,624		406,525
Carried forward . Rx.	9,757,054	10,563,624		406,525

(*a*) Differs from last year's closing balance for correction since made.
(*b*) Includes Rx. 1,017 on account of Regimental Savings Banks' Deposits in Madras.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1892, &c.—*continued.*

	Amount, 1st April 1891.	Amount, 31st March 1892.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	9,757,054	10,563,624		406,525
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	(*a*)8,651	1,939	3¾	287
BURMA.				
Savings Banks.				
State Railway Provident Institutions—Upper Burma	18,828	22,777	3¾	278
State Railway Provident Institutions—Lower Burma			3¾	453
	18,828	22,777		731
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	487	406	3¾	14
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	(*a*)236,383	249,998	3¾	8,909
State Railway Provident Institutions	(*a*)68,366	70,504	3¾	2,471
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	45
Land Revenue Collections Refunded	...	...	...	2
Miscellaneous Accounts	...	...	...	609
Refunds	...	...	...	4
TOTAL	304,749	320,502		12,040
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
State Railway Provident Institutions	45,629	52,145	3¾	1,729
TOTAL	65,629	72,145		2,529
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 and 3¾	100
Savings Banks.				
State Railway Provident Institutions	181,381	208,444	3¾	6,968
TOTAL	182,645	209,708		7,068
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	...
Service Funds.				
Apothecaries' Fund	11,559	11,983	4	460
Savings Banks.				
Government Savings Bank Deposits	52,694	55,131	3¾	1,883
Regimental Savings Banks Deposits	25,259	22,906	3¾	(*b*)...
Deposits of the Administrator General	77	74	3¾	3
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	131
Miscellaneous Accounts	...	...	...	635
Refunds	...	...	...	6
TOTAL	89,715	90,220		3,118
Carried forward	10,427,758	11,281,321		432,312

(*a*) Differs from last year's closing balance for correction since made.

(*b*) Interest Rx. 1,017 shown under India.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1892, &c.—*continued.*

	Amount, 1st April 1891.	Amount, 31st March 1892.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	10,427,758	11,281,321		432,312
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,155	91,155	5 and 6	4,551
Service Funds.				
Uncovenanted Service Family Pension Fund . .	126,625	134,264	6	7,364
Savings Banks.				
Government Savings Bank Deposits . . .	726,612	756,059	3¾	26,992
Regimental Savings Banks Deposits . . .	24,566	21,010	3¾	939
Uncovenanted Service Family Pension Fund, Life Assurance Branch	8,047	8,239	3¾	298
Deposits of the Administrator General . . .	(*a*)22,116	21,877	3¾	1,035
Local Fund Pension Fund	6,209	8,415	3¾	290
Miscellaneous.				
Miscellaneous Accounts	...	...	...	1,504
Refunds	...	...	...	9
TOTAL .	1,005,330	1,041,019		42,982
TOTAL IN INDIA . Rx.	11,433,088	12,322,340		475,294
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				57
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				25
GRAND TOTAL . Rx.				475,376

(*a*) Differs from last year's closing balance for correction since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund .	66,691	...	...	...	...	...	...	...	...	7,364	74,055
Other Service Funds . .	12	...	...	...	...	...	...	...	460	...	472
TOTAL SERVICE FUNDS . Rx.	66,703	...	...	...	...	...	...	...	460	7,364	74,527
SAVINGS BANKS.											
Government Savings Bank . .	...	...	...	...	...	8,909	...	...	1,883	26,992	37,784
Post Office Savings Bank . .	240,975	...	...	...	...	...	...	...	...	...	240,975
State Railway Provident Institutions	3,385	287	278	453	14	2,471	1,729	6,968	...	...	15,585
Civil Engineers' Provident Fund .	7,028	...	...	...	...	...	...	...	...	...	7,028
Regimental Savings Bank .	3,916	...	...	...	...	...	...	...	...	939	4,855
Other Bank Accounts . . .	3,379	...	...	...	...	...	...	...	3	1,623	5,005
			278	453							
TOTAL SAVINGS BANKS . Rx.	258,683	287	731		14	11,380	1,729	6,968	1,886	29,554	311,232

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section C.—Post Office, &c.

Revenue *Rx.* 2,575,736. Expenditure *Rx.* 2,429,188.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,446,355	1,493,359
Telegraph . .	28	Receipts and Expenditure . . .	55	...	919,335	838,720
„ . .	28A	Details of Message Revenue, Indian Telegraphs	57	570,118	...	...
„ . .	28B	Details of Message Revenue, Indo-European Telegraphs	57	165,006	...	...
„ . .	28C	Capital Cost of Indian Telegraph Lines .	57	194,212	...	...
„ . .	28D	Outlay on Construction of Telegraph Lines .	58	155,143	...	...
		Do. do. Lines under Agreement	58	—*391*	...	...
„ . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	59	468,808	...	...
„ . .	28F	Capital Cost of Indo-European Telegraph Lines	59	8,185	...	...
„ . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	61	63,877	...	...
„ . .	28H	Do. do. Persian Section	61	34,566	...	...
Mint . . .	29	Receipts and Charges	63	...	210,046	97,109
		TOTAL .		...	2,575,736	2,429,188

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1892.

RECEIPTS. *India, General.* IMPERIAL.	*Rx.*	*Rx.*	*Rx.*
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	154,814		
Sale of Postage Stamps:			
Ordinary Stamps	833,011		
Service Stamps	213,162		
Mail Cart and Parcel Van Passenger Service	17,117		
Receipts on account of Money Orders	211,210		
Receipts on account of British Postal Orders	185		
Fees and Petty Receipts	8,791		
Contribution from Native States	1,124		
Bullock Train Collections	7,137		
	1,446,551		
Deduct—	*Rx.*		
Amount of Postage received in India and paid to the Post Master General, London	*2,474*		
Payments to Colonial and other Foreign Administrations	*4,753*		
Refunds	*735*		
	7,962		
		1,438,589	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Provincial	...	944	...	...	...	...	424	...	60	1,428	1,428	
Local	...	...	25	5	1,584	...	4,724	...	...	6,338	6,338	
TOTAL	...	944	25	5	1,584	...	5,148	...	60	7,766		
TOTAL RECEIPTS of the POST OFFICE											Rx.	1,446,355

CHARGES. *India, General.* IMPERIAL.			
Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	8.436		
Office Establishment	4,182		
Allowances	1,035		
Office Expenses	1,071		
		14,724	
Office of Account and Audit:			
Comptroller, Deputy Comptroller, and Assistant Comptrollers	3,594		
Office Establishment	36,594		
Allowances	19		
Office Expenses	971		
		41,178	
Presidency and District Offices:			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	19,987		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors	72,853		
Office Establishments	573.233		
Allowances	35,339		
Supplies and Services	17,572		
Office Expenses	67,848		
		786,832	
Conveyance of Mails:			
Road Establishment	94,653		
Ferry Establishment	269		
Contingent Road Charges and Allowances	5,439		
Bounty Money	993		
Payments to P. and O. Company for conveyance of Mails by non-contract Vessels	815		
Boat Establishment and Charges	2,271		
Mail Cart Establishment and Charges	36.050		
Railway Charges	20,128		
Payments to State Railways	86,205		
Bullock Train Establishment and Charges	13,552		
		260,375	
Subsidies		61,911	
Discount on Sale of Postage Stamps		12,965	
Stationery and Printing		(*a*)55,223	
Miscellaneous Charges of Post Office		5,334	
		1,238,542	

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Imperial	3,488	...	...	...	...	...	...	...	...	3,488	3,488	
Provincial	...	6,054	4,884	84	450	...	9,860	9,040	10,689	41,061	41,061	1,242,030
Local	73	...	8.315	3,738	36,653	18,284	5,055	...	...	72,118	72,045	73
TOTAL	3,561	6,054	13,199	3,822	37,103	18,284	14.915	9,040	10,689	116,667	113,106	1,242,103
										TOTAL CHARGES in INDIA	Rx.	1,355,209
CHARGES IN ENGLAND:												
Stores for India											£ 35,964	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury											,, 59,900	
Pay and Expenses of Indian Delegate at the International Postal Congress at Vienna											,, 457	
										TOTAL CHARGES in ENGLAND	£	96,321
EXCHANGE ON CHARGES IN ENGLAND											Rx.	41,829
										TOTAL CHARGES of the POST OFFICE	Rx.	1,493,359

N.B.—The estimated amount of Sea Postage retained by India is £4,133.

(*a*) Includes Rx. 47,371 cost of Stationery, etc., supplied from Central Stores.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1892.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	*Rx.*	*Rx.*	*Rx.*
INDIAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 28A*)	570,118	...	...	...	570,118
Rent of Wires and Instruments leased to Railways and Canals	147,994	...	...	...	147,994
Rent of Local and Private Lines	10,628	...	...	...	10,628
Royalty from Telephone Companies	1,159	...	...	...	1,159
Recoveries from Guarantors	4,454	...	...	...	4,454
Miscellaneous Revenue	2,732	...	...	...	2,732
TOTAL IMPERIAL	737,085	...	...	...	737,085
Provincial:					
Message Revenue:					
Bombay	415	...	...	...	415
TOTAL INDIAN TELEGRAPHS	737,500	...	...	...	737,500
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 28B*)	163,467	1,073	466	...	165,006
Joint Purse Agreement—Net difference between receipts and payments	...	*—23,865*	*—10,364*	...	*—34,229*
Miscellaneous Revenue	375	435	189	...	999
TOTAL INDO-EUROPEAN TELEGRAPHS	163,842	*—22,357*	*—9,709*	...	131,776
Add—Payments in England taken in reduction of receipts	...	34,902	15,157	...	50,059
TOTAL	163,842	12,545	5,448	...	181,835
TOTAL REVENUE, TELEGRAPH DEPARTMENT	901,342	12,545	5,448	...	919,335
GRAND TOTAL	...	...	...	919,335	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 28C*)	154,752	...	...	154,752	...
Buildings „ „	*—35*	...	...	*—35*	...
Apparatus and Plant „ „	9,980	...	...	9,980	...
Stores and other Suspense Accounts „ „	*—95,486*	83,212	36,136	23,862	...
	69,211	83,212	36,136	188,559	...
DEDUCT:					
Receipts on Capital Account, &c.	*1,574*	...	...	*1,574*	...
TOTAL CAPITAL	67,637	83,212	36,136	186,985	...
REVENUE:					
General Charges (*Account No. 28E*)	111,981	5,521	2,398	...	119,900
Maintenance of Lines „ „	71,004	...	...	...	71,004
Working and Maintenance of Signal Offices „ „	276,877	...	...	...	276,877
Suspense Accounts „ „	1,027	...	...	...	1,027
TOTAL REVENUE	460,889	5,521	2,398	...	468,808
TOTAL IMPERIAL carried forward	528,526	88,733	38,534	186,985	468,808

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1892—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	*£*	*Rx.*	*Rx.*	*Rx.*
Brought forward	528,526	88,733	38,534	186,985	468,808
INDIAN TELEGRAPHS—*contd.*					
PROVINCIAL:					
Revenue	385	...	...	...	385
TOTAL PROVINCIAL—BOMBAY	385	...	...	...	385
TOTAL INDIAN TELEGRAPHS	528,911	88,733	38,534	186,985	469,193
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings (*Account No. 28 F*)	393	...	...	393	...
Stores and other Suspense Accounts „ „	—*18,081*	12,952	5,625	496	...
TOTAL PERSIAN GULF SECTION	—*17,688*	12,952	5,625	889	...
Persian Section:					
Buildings (*Account No. 28 F*)	536	...	...	536	...
Stores and Suspense Account „ „	—*332*	...	...	—*332*	...
Subsidies and Political Charges „ „	7,092	...	...	7,092	...
TOTAL PERSIAN SECTION	7,296	...	...	7,295	...
TOTAL CAPITAL	—*10,392*	12,952	5,625	8,185	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 28 G*)	9,122	1,929	837	...	11,888
Cable Maintenance „ „	28,844	...	...	...	28,844
Maintenance of Lines „ „	2,352	...	...	...	2,352
Working and Maintenance of Signal Offices „ „	16,691	...	...	...	16,691
Subsidies and Royalties „ „	3,131	...	...	...	3,131
TOTAL	60,140	1,929	837	...	62,906
Charges by other Departments	971	...	...	...	971
TOTAL PERSIAN GULF SECTION	61,111	1,929	837	...	63,877
Persian Section:					
General Charges (*Account No. 28 H*)	9,373	1,575	684	...	11,632
Maintenance of Lines „ „	14,645	...	...	...	14,645
Working and Maintenance of Signal Offices „ „	8,289	...	...	...	8,289
TOTAL PERSIAN SECTION	32,307	1,575	684	...	34,566
TOTAL REVENUE	93,418	3,504	1,521	...	98,443
TOTAL INDO-EUROPEAN TELEGRAPHS	83,026	16,456	7,146	8,185	98,443
ADD:—Payments in England taken in reduction of Receipts	...	34,902	15,157	...	50,059
TOTAL	83,026	51,358	22,303	8,185	148,502
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company	...	18,027	7,828	...	25,855
TOTAL CHARGES, TELEGRAPH DEPARTMENT	611,937	158,118	68,665	195,170	643,550
GRAND TOTAL	...	...	...	Rx.838,720	

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
Receipts:	*Rx.*
Sale of Telegraph Stamps	611,078
Postage Stamps on Messages	104,598
State-bearing Messages, &c.	76,211
From other Telegraph Administrations	25,853
TOTAL	817,740
Deduct:	
Payments to other Telegraph Administrations	*244,494*
Refunds of Over-charges and Delivery Charges	*3,128*
TOTAL DEDUCTION	*247,022*
NET MESSAGE REVENUE	570,118

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	Rx.	*£*	*Rx.*	*Rx.*
Receipts from other Telegraph Administrations	157,969	12,110	5,259	175,338
Cash collections in Gulf Section	2,976	...	...	2,976
„ Persian Section	5,067	...	...	5,067
TOTAL	166,012	12,110	5,259	183,381
Deduct:				
Payments to other Administrations	*2,545*	*11,037*	*4,793*	*18,375*
NET MESSAGE REVENUE	163,467	1,073	466	165,006

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1891-92.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Departmental, Railway and Canal } *Account No. 28D*	155,143	...	155,143	3,621,861	3,777,004
Under Agreement }	*—391*	...	*—391*	124,660	124,269
Temporary Lines for military purposes	...	...	...	*—5,675*	*—5,675*
Total Telegraph Lines	154,752	...	154,752	3,740,846	3,895,598
Telegraph Buildings:					
Signal Offices	24	5,800	5,824	480,196	486,020
Quarters for Staff	*—15*	...	*—15*	1,308	1,293
Cable Houses and Tanks	*—44*	...	*—44*	3,904	3,860
Store Houses	...	81	81	38,202	38,283
Workshop Buildings	...	1,346	1,346	26,395	27,741
Total Buildings	*—35*	7,227	7,192	550,005	557,197
Apparatus and Plant:					
Equipment of Signal Offices	9,689	...	9,689	176,485	186,174
Miscellaneous	291	...	291	10,228	16,519
Total Apparatus and Plant	9,980	...	9,980	192,713	202,693
Stores	24,138	...	24,138	326,707	350,845
Other Suspense Accounts	*—276*	...	*—276*	459	183
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
	23,862	...	23,862	568,110	591,972
TOTAL	188,559	7,227	195,786	5,051,674	5,247,460
Deduct:					
Receipts on Capital Account, &c.	*1,574*	...	*1,574*	*27,506*	*29,080*
TOTAL CAPITAL IMPERIAL	186,985	7,227	194,212	5,024,168	5,218,380
PROVINCIAL:					
Telegraph Lines	...	...	...	5,237	5,237
„ Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL PROVINCIAL	...	...	...	5,237	5,237
TOTAL CAPITAL EXPENDITURE	186,985	7,227	194,212	5,029,405	5,223,617

No. 28D.—STATEMENT of Outlay on Indian Telegraph (Departmental and Railway) Lines, constructed during the Year 1891-92.

List of Lines constructed.	Outlay during the year.
	Rx.
DEPARTMENTAL LINES.	
Assam Division.	
Erecting an additional wire from Golaghat to Manipur	3,259
„ an extra wire from Jalpaiguri to Dhubri	1,426
Reconstructing and adding a 4th wire on the line from Gouripur Junction to Bagribari	1,492
Erecting an extra wire from Chapur to Gauhati	3,771
„ „ „ „ on the line from Sylhet to Gauhati	1,322
Reconstructing the line, 26th mile, from Manipur to Tammu	3,013
Reconstructing the line and adding an extra wire from Gauhati Office to Silghat Junction	1,032
Dacca Division.	
Erecting an additional wire from Sara to Jalpaiguri	2,143
Laying a cable from Damukdia to Sara	1,346
Erecting the line from Mymensing to Jamalpur	1,325
Bengal Division.	
Erecting an extra wire from Agra to Gaziabad	1,447
„ a line from Rampurhaut to Doomka	1,314
„ an extra wire from Sahibgunge to Khana Junction	1,505
Bombay Division.	
Reconstruction of line from Kalyan to Campoli	—*1,967*
Constructing the line from Dadur to Kalyan	1,649
Erecting an extra wire from Kalyan to Bhusaval	2,713
Upper Burma Division.	
Constructing the line from Maymyo to Lashio	2,143
„ a permanent line from Mogoung to Fort O'Donnell, Jade Mines	1,023
Erecting an extra wire from Sagaing to Kalewa	2,962
Constructing the line from Mogoung to Mytikyina	1,670
East Coast Division.	
Erecting an extra wire from Ranegunge to Cuttack	2,847
„ „ „ „ „ Nellore to Bezwada	1,826
„ „ „ „ „ Khorda to Coconada	3,585
„ „ „ „ „ Bezwada to Wadapillee cable house	1,060
Madras Division.	
Constructing a 2nd line from Tanjore Railway Station to Trichinopoly Railway Crossing	1,998
Constructing a 2nd line from Cuddalore Old Town to Tanjore Railway Junction and an extra wire from Tanjore Railway Junction to Negapatam Office	7,534
Oudh and Rohilkhand Division.	
Constructing a line from Jaunpur C. O. to Azimgarh	1,186
Punjab Division.	
Erecting a wire on existing supports from Delhi to Ambala	1,360
	55,984
Minor items costing under Rx. 1,000 each	36,518
	92,502
Add—	
Share of Establishment	(*a*)13,872
„ Store Contingencies	1,869
Total Departmental Lines	108,243
RAILWAY AND CANAL LINES.	
Bellary Division.	
Constructing the line from Subadar's Chutram to Dodhbullapur	1,148
Bombay Division.	
Constructing the State line from Godrá to Rutam	4,518
Carried forward	5,666
	108,243

List of Lines constructed.	Outlay during the year.
	Rx.
Brought forward	108,243
Railway and Canal Lines—*continued.*	5,666
East Coast Division.	
Constructing the line along East Coast Railway from Vizianagram to Berhampore	8,221
Constructing the line along East Coast Railway from Berhampore (Ganjam) to Naraj (Cuttack)	8,007
Upper Burma Division.	
Constructing a temporary line along the Mu Valley State Railway from Gyodoung to Katha and from Nahakoung to Mohuyin	1,518
Constructing a line along Mu Valley from Sagaing to Kawlin	—*1,086*
Dacca Division.	
Constructing the line from Barsoi to Kissengunj	1,275
Madras Division.	
Constructing a line of B. C. posts with two wires from Dharmavaram to Hindupur	4,574
Sind and Baluchistan Division.	
Constructing a temporary line from Mach to Nari Bank *viâ* Mushkaff Valley	1,284
Rajputana Division.	
Constructing a line along the Hyderabad-Umarkot Railway from Hyderabad to Shadipalli	3,460
Completing with three wires the line from Jodhpur to Kuchaman Road	—*1,390*
	31,529
Minor items each costing less than 1,000 Rx.	8,551
Total	40,080
Add—	
Share of Establishment	(*a*) 6,010
„ Store Contingencies	810
Total Railway and Canal Lines	46,900
Total Departmental, Railway and Canal Lines	155,143
LINES UNDER AGREEMENT.	
Assam Division.	
Constructing the line from Tezpur to Behali	1,821
Bombay Division.	
Constructing the line from Cutch Mandvi to the frontier, 3 miles east of Ardesir	—*6,425*
Dacca Division.	
Erecting an extra wire for the I. G. S. N. Co. on the line from Nalhatti to Goalundo	1,357
	—*3,247*
Minor works each costing less than 1,000 Rx.	2,913
Total	—*334*
Add—	
Share of Establishment	(*a*)—*50*
„ Store Contingencies	—*7*
Total Lines under Agreement	—*391*

(*a*) Share of Establishment, Departmental Lines . . Rx. 13,872
Ditto ditto, Railway Lines . . . „ 6,010
Ditto ditto, Lines under Agreement . . „ —*50*
As in Note (*a*), p. 59 . „ 19,832

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1892.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GAZETTED OFFICERS:				
Direction and Divisional Supervision	56,616	...	...	56,616
Account Office	3,303	...	...	3,303
Check Office	1,214	...	...	1,214
Stores, Workshop and Electrician	4,101	...	...	4,101
OFFICE ESTABLISHMENTS:				
Direction	3,668	...	...	3,668
Divisional	4,877	2,556	20,082	27,515
Account	7,196	...	...	7,196
Message Check	4,780	...	...	4,780
Stores, Workshop and Electrician	3,560	...	...	3,560
SUBORDINATES:				
Sub-Assistant Superintendents	21,256	3,960	2,923	28,139
Inspectors, &c.	1,880	5,650	...	7,530
Telegraph Masters and Signallers	1,073	573	150,963	152,609
Military Signallers	...	...	11,071	11,071
Line and Signal Office Establishments, &c.	...	13,672	1,230	14,902
Temporary Establishment	1,982	256	2,671	4,909
Total Salaries	115,506	26,667	188,940	331,113
Furlough Allowances, &c.	7,919	...	...	7 919
Allowances for special localities, &c.	6,832	1,395	28,488	36,715
Travelling Allowances	10,180	4,602	7,648	22,430
Total Salaries and Establishments	140,437	32,664	225,076	398,177
Deduct Charge to Capital:				
Portion charged to Works (*a*) *19,832*				
Do. do. other Departments *2,397*				
Workshop Outturn (*b*) *4,828*				
	27,057	...	...	*27,057*
NET CHARGE TO REVENUE	113,380	32,664	225,076	371,120
Payments to Postal Department for working Combined Offices	...	...	28,787	28,787
Apparatus and Plant	1,251	619	12,077	13,947
Repairs to Lines	...	36,886	...	36,886
Repairs to Buildings	...	150	...	150
Rent of Offices	147	343	2,246	2,736
Office Contingencies	3,270	342	8,691	12,303
Store Contingencies	1,852	...	...	1,852
Suspense	1,027	...	...	1,027
	7,547	38,340	51,801	97,688
GRAND TOTAL	120,927	71,004	276,877	468,808
India *Rx.*	113,008	71,004	276,877	460,889
England £	5,521	...	...	5,521
Exchange *Rx.*	2,398	..	...	2,398

(*a*) Telegraph Lines Rx. 19,832, *see* Note (*a*), page 58. (*b*) Charged to Stores, Capital—item Rx. 24,138 in Account No. 28C, page 57.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1891-92.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
PERSIAN GULF SECTION:					
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried forward	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1891-92—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	293	...	293	57,737	58,030
Quarters for Staff	60	...	60	2,203	2,263
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	40	...	40	2,758	2,798
Total Buildings	393	...	393	63,875	64,268
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant—Miscellaneous	...	...	...	1,293	1,293
Stores	768	...	768	30,876	31,644
Other Suspense Accounts	*—272*	...	*—272*	476	204
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	496	...	496	79,947	80,443
	889	...	889	968,265	969,154
Deduct— Receipts on Capital Account	...	...	...	*5,601*	*5,601*
TOTAL PERSIAN GULF SECTION	889	...	889	962,664	963,553
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	536	...	536	4,234	4,770
Total Buildings	536	...	536	8,754	9,290
Other Suspense Accounts	*—332*	...	*—332*	857	525
Subsidies and Political Charges	7,092	...	7,092	...	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	7,296	...	7,296	164,672	171,968
Deduct— Receipts on Capital Account	...	...	...	*410*	*410*
TOTAL PERSIAN SECTION	7,296	...	7,296	164,262	171,558
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	8,185	...	8,185	1,143,325	1,151,510

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office, including Constantinople Office	328	...	...	...	328
Gazetted Officers:					
Direction and Supervision	5,073	...	...	781	5,854
Engineering and Electrician	348	3,309	...	...	3,657
Accounts	560	...	...	...	560
Office Establishments:					
Direction	464	...	...	...	464
Message Check	...	...	...	619	619
Accounts	513	...	...	...	513
Stores and Workshops	161	...	...	144	305
Subordinates:					
Signallers, &c.	...	...	...	11,059	11,059
Cable Establishment	...	1,966	...	...	1,966
Cable Steamer Establishment	...	1,730	...	...	1,730
Medical Establishment	606	...	...	...	606
Line and Signal Office Establishment	...	...	1,217	822	2,039
Temporary Establishment	205	...	...	240	445
Total Salaries	7,930	7,005	1,217	13,665	29,817
Furlough Allowances, &c.	2,438	...	...	...	2,438
Travelling Allowances	791	172	3	469	1,435
Allowances for special localities	48	60	...	...	108
Total Salaries and Establishment	11,207	7,237	1,220	14,134	33,798
Repairs of Lines, Offices, and Cables	...	15,403	1,132	105	16,640
Advertising Charges, Expenses of the Berne Bureau	...	...	...	81	81
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	3,564	...	...	3,564
Provision for Crew	...	2,066	...	...	2,066
Store-keeping	135	...	...	...	135
Office Contingencies, &c.	218	574	...	1,867	2,659
	353	21,607	1,132	2,557	25,649
TOTAL	11,888	28,844	2,352	16,691	59,775
Subsidies to Chiefs (*a*)	3,131	...	...	...	3,131
Charges by other Departments	...	...	...	971	971
GRAND TOTAL	15,019	28,844	2,352	17,662	63,877
India *Rx.*	12,253	28,844	2,352	17,662	61,111
England £	1,929	...	...	...	1,929
Exchange *Rx.*	837	...	...	...	837

(*a*) Excluding Rx. 1,225 Royalty paid to the Shah of Persia charged under Political (Account No. 37.)

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office	164	...	...	164
Salaries:				
Gazetted Officers:				
Direction and Supervision	5,175	...	...	5,175
Accounts	280	...	...	280
Medical Officers	1,240	...	...	1,240
Carried forward	6,695	...	...	6,695
	164	...	...	164

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	164	...	...	164
	6,695	...	...	6,695
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	452	...	...	452
Divisional	...	50	367	417
Accounts	256	...	...	256
Stores	108	...	...	108
Medical	43	...	...	43
Subordinates:				
Inspectors	...	2,478	...	2,478
Signallers, &c.	...	...	5,691	5,691
Interpreters	...	...	332	332
Line and Signal Office Establishment	...	1,029	...	1,029
Temporary Establishment	103	...	32	135
Total Salaries	7,657	3,557	6,422	17,636
Furlough Allowances, &c.	2,095	...	...	2,095
Allowances for special localities, &c.	258	454	301	1,013
Travelling Allowances	1,095	1,446	596	3,137
Total Salaries and Establishment	11,105	5,457	7,319	23,881
Repairs, &c., of Lines and Buildings	...	9,177	249	9,426
Office Contingencies	363	11	721	1,095
	363	9,188	970	10,521
GRAND TOTAL	11,632	14,645	8,289	34,566
India Rx.	9,373	14,645	8,289	32,307
England £	1,575	...	...	1,575
Exchange Rx.	684	...	...	684

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1892.

CALCUTTA MINT			
RECEIPTS.		*Rx.*	
Seignorage on Gold		125	
Seignorage on Silver		31,540	
Gain on Coinage Operations		1,341	
Gain on Copper Coinage		83,831	
Sale of old Stores and Materials		208	
Miscellaneous Receipts		4,003	
TOTAL RECEIPTS	Rx.		121,048
CHARGES.			
Establishment and Contingencies:	*Rx.*	*Rx.*	
Direction and Office	7,738		
Bullion Establishment	1,539		
Operative Establishment	13,172		
Assay Establishment	4,804		
Office Expenses	3,077		
		30,330	
Loss on Coinage:			
Loss of Weight in coining Gold	15		
Loss of Weight in coining Silver	1,014		
Loss on melting Remittances	3,855		
Cost of Copper Alloy	641		
Value of Copper used for Contingent purposes	61		
		5,586	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		5,338	
			41,254
CHARGES IN ENGLAND—Stores for India	£	4,458	
Cost of Assay of Indian Coins	„	31	4,489
EXCHANGE ON CHARGES IN ENGLAND	Rx.		1,949
TOTAL CHARGES under the Head "MINT"			47,692
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—		*Rx.*	
Pensions and Gratuities to Mint Servants		710	
Value of Stationery supplied		22	
Value of Printing executed by Government Press		74	
			806
Note.—This does not include Absentee and Pension Allowances in England.			
TOTAL CHARGES	Rx.		48,498
Estimated Value of Mint Buildings on 31st March 1892	Rx.		161,421
AMOUNT COINED DURING THE YEAR.		Number.	Value.
Gold:			*Rx.*
Mohurs		16,524	24,786
Silver:			
Rupees		10,832,191	1,083,219
Half Rupees		2,117,426	105,871
Quarter Rupees		7,286,773	182,169
Eighth Rupees		8,620,839	107,761
Copper:			
Quarter-Annas		86,076,747	134,495
Half-Pice		5,139,262	4,015
Pie-Pieces		17,306,015	9,014
Straits Cents		6,004,000	13,509
Ceylon Cents		1,328,487	1,328
Ceylon Half Cents		1,000,000	500
Single Pice of the Imperial British East Africa Co.		2,211,755	3,456
TOTAL COINAGE		147,940,019	1,670,123
MADRAS MINT.			
COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.			
CHARGES.			
Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions to Mint Servants			139
TOTAL CHARGES	Rx.		139
Estimated Value of Mint Buildings on 31st March 1892	Rx.		56,600

No. 29.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1892—*continued*.

BOMBAY MINT.

		Rx.	
RECEIPTS.			
Seignorage on Silver		84,513	
Assay Fees		62	
Gain on Coinage Operations		3,705	
Sale of old Stores and Materials		83	
Miscellaneous Receipts		635	
TOTAL RECEIPTS	Rx.		88,998
CHARGES.			
Establishment and Contingencies:			
Direction and Office	*Rx.* 7,969		
Operative Establishment	12,899		
Assay Establishment	5,299		
Office Expenses, &c.	1,597		
		27,764	
Loss on Coinage:			
Miscellaneous		6,530	
Stores purchased locally		5,261	
			39,555
CHARGES IN ENGLAND—Stores for India	£		6,876
EXCHANGE ON CHARGES IN ENGLAND	Rx.		2,986
TOTAL CHARGES under the Head "MINT"			49,417
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—		*Rx.*	
Pensions to Mint Servants		1,256	
Value of Stationery supplied		10	
Value of Printing executed by Government Press		48	
			1,314
TOTAL CHARGES	Rx.		50,731
Estimated Value of Mint Buildings on 31st March 1892	Rx.		276,251

	Number.	Value.
AMOUNT COINED DURING THE YEAR.		*Rx.*
Gold:		
Mohurs	3	5
Ten-Rupee Pieces	3	3
Five-Rupee Pieces	6	3
Silver:		
Rupees . British Indian Coin	40,000,000	4,000,000
Quarter Rupees British Indian Coin	883,200	22,080
Eighth Rupees . British Indian Coin	4,229,600	52,870
TOTAL COINAGE	45,112,812	4,074,961

SUMMARY of MINT RECEIPTS and CHARGES.

	India, General.	Bombay.	TOTAL, INDIA.	England.	Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
MINT RECEIPTS (as per details above)	121,048	88,998	210,046	...	...	210,046
„ CHARGES (ditto)	41,254	39,555	80,809	11,365	4,935	97,109

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section D.—Civil Departments.

Revenue *Rx.* 1,656,157. Expenditure *Rx.* 13,853,842.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	66	...	...	1,791,317
„	30A	Details of Charges under Secretariats	67	339,313	...	...
„	30B	„ „ Tour Charges	67	31,431	...	...
„	30C	Net Receipts in the Paper Currency Department	68	244,896	...	...
Law and Justice	31A	Receipts	69	...	687,140	...
„	31B	Expenditure	70	...	...	3,739,739
„	31C	Details of Charges under High Courts, &c.	71	302,292	...	...
„	31D	„ „ Civil and Sessions Courts	71	1,250,681	...	...
„	31E	„ „ Criminal Courts	71	1,008,607	...	...
„	31F	„ „ Jails	72	785,104	...	...
„	31G	„ „ Convict Charges	72	113,845	...	...
Police	32	Receipts and Expenditure	73	...	381,540	3,868,610
Marine	33A	Receipts	74	...	222,414	...
„	33B	Expenditure	75	...	...	627,951
Education	34	Receipts and Expenditure	79	...	211,724	1,424,796
Ecclesiastical	35	Expenditure	80	...	...	161,596
Medical	36A	Receipts	81	...	63,106	...
„	36B	Expenditure	81	...	...	884,684
Political	37	Expenditure	82	...	...	767,711
Scientific and other Minor Departments	38A	Receipts	84	...	90,233	...
„	38B	Expenditure	85	...	...	587,438
		Total	...	...	1,656,157	13,853,842

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	...	12,000	12,000	24,000	
„ of Lieutenant-Governors	...	...	...	...	...	9,600	9,600	10,073	...	...	29,273	
„ of Chief Commissioners, including Salary, Establishments, etc.,	...	4,800	...	7,680	4,428	...	...	...	...	...	16,908	
of Commissioner in Sindh	...	...	...	...	...	...	...	...	...	11,842	11,842	
Staff and Household Charges	23,502	600	...	1,790	307	2,165	3,802	2,122	(a) 13,528	(a) 20,352	68,168	
Durbar Fund	16,551	...	...	...	...	...	...	...	...	...	16,551	
												191,822
Executive Council	39,182	...	...	...	...	...	...	...	12,717	12,576	64,475	
Legislative Council	20,180	...	...	...	...	1,816	233	...	1,612	100	23,941	
Military Secretary: Salaries, Establishment, etc.	43,794	...	...	...	...	...	...	...	6,163	8,050	58,007	
Public Works Secretary: Salaries, Establishment, etc.	29,969	...	...	...	...	...	...	...	...	...	29,969	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	124,077	9,768	65	23,988	8,144	51,939	30,196	21,309	32,203	37,624	339,313	
Tour Charges (as per Details in Account No. 30B)	15,249	1,161	...	478	652	3,110	4,422	4,563	149	1,647	31,431	
												547,136
Salaries, Establishment, and Contingencies of:												
Board of Revenue	...	...	...	...	...	28,863	25,653	...	18,418	...	72,934	
Financial Commissioner	...	...	...	7,553	...	...	...	18,844	...	...	26,397	
Inspector General of Stamps, Registration, and Excise	...	...	...	...	...	...	...	4,238	...	...	4,238	
Commissioners: Salaries, Establishments, etc.	127	19,246	19,054	20,411	5,143	53,743	51,019	34,136	...	22,766	225,645	
												329,214
Salaries, Establishment, and Contingencies of:												
Comptroller General, Accountants General and Comptrollers	39,156	7,349	200	19,161	5,180	36,496	21,260	17,193	25,372	26,635	198,002	
Accountant General, Public Works Department	22,571	...	...	...	...	...	...	...	...	...	22,571	
Paper Currency Department (*vide* Act. No. 30c)	11,050	5	...	2,035	...	24	1,343	1,145	2,578	7,875	26,055	
Reserve Treasury	505	...	...	...	...	...	...	...	303	...	808	
Allowances to Presidency Banks	16,335	...	...	...	...	1,437	...	...	3,216	7,529	28,517	
												275,953
General Establishment of Local Funds (including Wards Establishment)	129	2,756	126	980	259	29,217	5,315	12,492	27,531	10,493	89,298	89,298
			19,445	84,076								
Total Charges in India . Rx.	427,457	45,685	103,521		24,113	218,410	152,843	126,115	155,790	179,489		1,433,423
											£	
Charges in England:												
Salaries of the Secretary of State and Council for India and Establishment											136,589	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52											6,837	
Store Department: Wages of labourers, etc.											24,160	
Bank of England and Bank of Ireland for management of Debt											43,847	
Law Charges, Postage of Despatches and Telegrams to India											5,854	
Books and Newspapers supplied to India, not invoiced as stores											430	
Charges in connection with the restoration of pictures sent from Government House, Calcutta											280	
Expenses of cataloguing the records of the India Office											229	
Office Contingencies											11,746	
											229,972	
Stores for India:												
Currency Notes, etc.											19,560	
												249,532
Exchange on Charges in England											Rx.	108,362
											Total General Administration Charges . Rx.	1,791,317

(a) Includes Expenditure from Contract Allowance, *viz.*, Rx. 9,000 in Madras and Rx. 9,300 in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1892.

	Rx.	*Rx.*
INDIA, GENERAL.		
Secretariats:		
Financial Department	32,785	
Home Department	23,624	
Foreign Department	42,420	
Revenue and Agricultural Department	21,497	
Translator's Department	782	
Officer in charge of the Records of the Government of India	2,969	
CENTRAL PROVINCES.		124,077
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		9,768
BURMA.		
Secretaries to the Chief Commissioner:		
Upper Burma:		
Salaries, Establishment, and Contingent Charges	65	
Lower Burma:		
Salaries, Establishment, and Contingent Charges:		
General Department	20,175	
Translator's Department	3,813	
ASSAM.	23,988	
Secretaries to the Chief Commissioner:		24,053
Salaries, Establishment, and Contingent Charges		8,144
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	15,791	
Revenue and General Departments	13,840	
Financial and Municipal Departments	11,604	
Marine Department	744	
	41,979	
Allowance and Contingent Charges	(*a*)6,682	
Translator's Department	2,862	
Librarian's Department	416	
NORTH-WESTERN PROVINCES AND OUDH.		51,939
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		30,196
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		21,309
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	14,826	
Revenue Department	10,574	
Translator's Department	2,964	
Local and Municipal Department	2,386	
Other Establishments and Services	1,453	
BOMBAY.		32,203
Secretaries to Government:		
Political, Secret, Judicial. Educational, and Legislative Departments	17,037	
Revenue, Financial and General Departments	14,887	
Separate Department	1,815	
Translator's Department	3,805	
Payments to Officers of other Provinces	80	
		37,624
TOTAL CHARGES UNDER SECRETARIATS, &C. Rx.		339,313

(*a*) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Marine Departments.

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Tour and Extra Allowances to Clerks and Servants	149	...	...	...	...	3,089	...	...	...	...	3,238
Travelling Allowances	4,585	436	...	400	365	...	472	222	149	...	6,629
Special Train	3,697	...	...	...	...	...	243	...	...	...	3,940
Posting Bullock Train and Railway Train hire	...	...	...	...	...	...	2,894	...	...	...	2,894
Purchase and Repair of Tents, and Camp Establishment and Furniture	585	222	...	52	37	...	480	...	...	...	1,376
Miscellaneous	6,233	503	...	26	250	21	333	4,341	...	1,647	13,354
TOTAL TOUR CHARGES Rx.	15,249	1,161	...	478	652	3,110	4,422	4,563	(*a*)149	(*a*)1,647	31,431
				478							

(*a*) The Tour Charges in these Provinces are met from the Contract Allowances shewn under Staff and Household Charges.

No. 30C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1892.

	Rx.	*Rx.*
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	284,805	
Miscellaneous Receipts	1,028	
TOTAL RECEIPTS . Rx.		285,833

Note.—Amount of Securities held on the 31st March 1892 was as follows:—

	Amount.	Cost Price.
	R	*R a. p.*
4 per cent.	8,15,95,000	8,00,00,000 0 0

CHARGES:

Charges in the Department—		*Rx.*	
Salaries and Establishment Charges		23,438	
Travelling Allowances		62	
House, Lighting, Police, and Water Rates		707	
Service Telegrams		104	
Purchase of Service Stamps		289	
Cost of Chests, Bags, and Locks		150	
Dead Stock (Cost of Office Furniture, etc.)		186	
Freight on Note Forms paid in India		5	
Charges for Remittance		10	
Contingencies		1,104	
	As in Acct. No. 30 Rx.		26,055
Charges in other Departments—			
Salary		563	
Pensions and Gratuities		1,284	
Cost of Note Forms received from England, including Freight		11,595	
Value of Stationery supplied		195	
Value of Printing executed by Government Press		582	
Repairs of Buildings and other Public Works Charges connected with the Department		663	
			14,882
TOTAL CHARGES . Rx.			40,937
NET PROFIT IN 1891-92 . Rx.			244,896

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale-proceeds of Unclaimed and Escheated Property	3,820	1,563	1,316	1,082	928	2,324	1,814	1,277	1,725	2,805	18,654
Court Fees realized in Cash	105	1,259	30	11	258	2,632	22,556	736	2,412	1,212	31,211
General Fees, Fines, and Forfeitures	4,506	10,090	13,122	33,867	8,456	79,809	28,601	40,126	58,956	31,548	309,081
Pleadership Examination Fees	...	66	835	...	88	2,119	630	...	1,801	19	5,558
Miscellaneous Fees and Fines:											
Record Room Receipts	...	...	...	...	...	...	91	1,588	...	3,194	4,873
Other Receipts	...	281	45	65	49	...	1	39	199	401	1,080
Miscellaneous	3	372	379	280	...	1,217	782	270	589	1,494	5,386
TOTAL COURTS OF LAW	8,434	13,631	15,727	35,305	9,779	88,101	54,475	44,036	65,682	40,673	375,843
Jails:											
Sale-proceeds of Jail Manufactures	1,438	17,881	6,588	25,512	1,009	91,843	39,498	15,131	24,567	11,244	234,711
Receipts on account of Thuggee School of Industry	...	10,522	...	...	...	...	...	...	...	...	10,522
Convict Receipts at Port Blair	27,873	...	...	...	...	...	...	...	...	...	27,873
Hire of Convicts	1,159	265	1,094	504	5,389	60	5,166	9,493	712	8,482	32,324
Other Jail Receipts	1,409	29	167	21	70	861	438	170	537	2,165	5,867
TOTAL JAILS	31,879	28,697	7,849	26,037	6,468	92,764	45,102	24,794	25,816	21,891	311,297
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	40,313	42,328	23,576	61,342	16,247	180,865	99,577	68,830	91,498	62,564	687,140
			84,918								

No. 31 B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:											
Salaries, Establishments and Contingencies of:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
High Courts (as per details in Account No. 31C.)	...	...	...	...	...	114,130	37,417	...	54,732	65,429	271,708
Chief Court (as per details in Account No. 31C.)	...	...	...	...	...	...	...	30,584	...	...	30,584
Judicial Commissioner	415	6,500	4,888	5,770	130	...	12,787	...	...	4,251	34,741
Recorder	...	...	...	6,727	...	...	...	...	...	...	6,727
Law Officers	358	365	350	4,594	427	31,524	12,542	6,690	12,711	18,236	87,797
Administrator General	...	...	...	...	...	...	...	...	120	300	420
Civil and Sessions Courts (as per details in Account No. 31D)	8,035	3,924	1,628	7,900	18,338	435,927	229,989	116,696	239,957	188,287	1,250,681
Criminal Courts (as per details in Account No. 31E)	17,398	60,137	70,917	83,637	35,309	224,423	158,073	132,621	100,172	125,920	1,008,607
Coroner's Court	...	...	...	...	...	1,436	...	...	...	1,264	2,700
Presidency Magistrates	...	...	...	...	...	7,043	...	...	5,044	7,787	19,874
Courts of Small Causes	581	3,410	...	3,764	...	20,137	6,624	3,908	8,705	23,777	70,906
Pleadership Examination Charges	...	3	60	...	10	782	617	...	1,046	...	2,518
Refunds	985	1,076	4,009	10,082	644	12,876	3,551	6,423	7,959	4,223	51,828
TOTAL COURTS OF LAW	27,772	75,415	81,852	122,474	54,858	848,278	461,600	296,922	430,446	439,474	2,839,091
Jails:											
Jails (as per details in Account No. 31F)	6,990	56,380	31,911	77,857	9,761	202,197	143,725	95,085	97,642	63,556	785,104
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	113,845	...	...	...	...	...	...	...	...	...	113,845
Convict Charges at Straits Settlements	768	...	...	...	...	...	...	...	...	...	768
Refunds	...	...	...	...	...	4	2	...	...	9	15
TOTAL JAILS	121,603	56,380	31,911	77,857	9,761	202,201	143,727	95,085	97,642	63,565	899,732
			113,763	200,331							
TOTAL CHARGES IN INDIA . Rx.	149,375	131,795	314,094		64,619	1,050,479	605,327	392,007	528,088	503,039	3,738,823

	£	
CHARGES IN ENGLAND:		
Passage and outfit allowance of a Judge of the High Court of the North-Western Provinces	300	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.	180	
Stores for India:		
Tea-drier for Port Blair, &c.	159	
		£ 639
EXCHANGE ON CHARGES IN ENGLAND	Rx.	277
TOTAL CHARGES UNDER LAW AND JUSTICE	Rx.	3,739,739

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1892.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Judges	61,354	24,015	20,102	29,295	32,453	167,219
Appellate Branch—Establishment and Contingencies	31,229	13,402	10,482	16,433	10,562	82,108
Original Branch—Establishment & Contingencies	21,547	...	...	9,004	22,414	52,965
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	114,130	37,417	30,584	54,732	65,429	302,292

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges, and Moonsiffs.	3,984	3,153	1,086	5,345	6,736	218,766	119,595	71,244	99,538	84,994	614,441
Establishment	1,552	703	345	1,292	5,962	96,305	53,453	15,742	61,405	55,308	292,067
Ditto, Judicial Record	...	...	...	...	...	...	7,013	...	...	...	7,013
Service of Processes	2,097	...	179	319	4,402	79,254	39,867	21,140	66,351	33,372	246,981
Travelling Allowances	75	68	...	452	84	2,887	1,556	1,462	823	3,238	10,645
Diet of Witnesses	...	...	2	337	104	2,119	2,415	...	4,413	3,100	12,490
Service Postage	27	...	4	19	80	2,730	1,300	3,855	834	1,857	10,706
Contingent Charges	300	...	12	136	970	33,866	4,790	3,253	6,593	6,056	55,976
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	362	362
			1,628	7,900							
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	8,035	3,924	9,528		18,338	435,927	229,989	116,696	239,957	188,287	1,250,681

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part* of Salaries of Magistrates and Deputy Commissioners.	2,523	15,678	15,600	17,910	9,408	51,194	52,941	32,634	11,419	25,083	234,390
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	3,342	12,891	25,433	25,537	12,072	83,917	34,438	32,287	29,255	56,241	315,413
Salaries of Cantonment, City, and Railway Magistrates, &c.	5,193	1,386	1,300	540	...	2,761	13,174	7,464	1,189	8,019	41,026
Establishments	3,830	16,870	16,779	18,742	8,620	47,223	35,435	36,654	39,461	14,107	237,721
Travelling Allowances	622	1,280	5,653	4,154	1,703	9,063	4,989	5,115	6,698	12,299	51,576
Diet and Road Money to Witnesses	159	866	1,407	4,697	138	2,264	7,418	6,263	4,633	5,328	33,173
Service of Processes	...	7,901	2,099	9,383	784	11,399	...	...	146	...	31,712
Service Postage	267	1,135	400	753	578	2,330	1,871	6,776	216	3,425	17,751
Other Contingencies	1,462	2,130	2,246	1,921	2,006	14,272	7,807	5,428	7,155	1,081	45,508
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	337	337
			70,917	83,637							
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	17,398	60,137	154,554		35,309	224,423	158,073	132,621	100,172	125,920	1,008,607

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	...	2,693	633	5,062	4,450	3,282	5,024	2,639	23,783
Presidency Jails	...	...	...	...	...	9,340	...	...	8,484	6,758	24,582
Central Jails	...	15,330	12,005	40,858	...	50,196	47,451	9,635	35,822	6,747	218,044
District Jails	5,010	10,041	14,068	14,534	6,494	55,950	56,805	51,785	20,729	28,517	263,933
Lock-ups	845	789	1,566	3,546	1,025	11,844	6,421	4,666	8,009	3,268	41,979
Convict Camps and Temporary Central Jails	...	...	...	...	915	...	...	10,796	...	6,046	17,757
School of Industry	...	2,132	...	1,416	...	3,328	3,128	...	...	1,133	11,137
Charges for Transportation of Convicts	...	69	...	219	2	...	376	217	486	191	1,560
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	40	40
Jail Manufactures	1,135	28,019	4,272	14,591	692	66,477	25,094	14,704	19,088	8,217	182,289
TOTAL CHARGES UNDER JAILS . . Rx.	6,990	56,380	31,911	77,857	9,761	202,197	143,725	95,085	97,642	63,556	785,104
			109,768								

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1892.

INDIA, GENERAL.	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	11,947
Police Establishment	14,045
Medical, Commissariat, and other Establishments	11,085
Ecclesiastical Establishment, Chaplain	706
Commissariat Supplies	41,697
Stores, Clothing, Tools, &c.	7,847
Passage and Subsistence Money to Convicts	12,448
Freight	8,305
Miscellaneous Services, Supplies, and Contingencies	5,765
TOTAL CONVICT CHARGES AT PORT BLAIR, &C. . Rx.	113,845

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	1,345	344	363	327	1,674	2,541	1,843	2,370	15,753	26,560
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	643	12,195	...	...	654	6,303	55,286	...	6,188	81,269
Recoveries on account of Presidency Police	...	...	...	...	...	13,119	...	...	3,253	12,046	28,418
Recoveries on account of Village Police	...	...	...	...	...	19,703	...	3	...	...	19,706
Fees, Fines, and Forfeitures	821	17,062	2,400	4,418	8,149	49,538	30,751	11,194	33,838	33,963	192,134
Cash Receipts under the Arms Act	...	...	...	20	11	...	3	29	1	34	98
Contributions for Pensions	3,784	384	...	18	4	806	446	1,256	115	319	7,132
Miscellaneous	551	490	2,892	715	3,977	5,873	3,513	1,062	3,149	4,001	26,223
TOTAL POLICE RECEIPTS . Rx.	5,156	19,924	17,831	5,534	12,468	91,367	43,557	70,673	42,726	72,304	381,540
			23,365								
CHARGES.											
Presidency Police	...	...	...	...	...	72,911	...	...	25,359	33,533	131,803
Provincial Superintending Officers of the District Police	...	4,209	...	11,912	3,199	12,339	14,109	13,549	12,583	5,670	77,570
District Executive Force:											
District Superintendents and Assistants	2,397	16,300	21,654	23,169	6,213	46,013	39,601	33,033	29,460	22,443	240,283
Inspectors, Constables, etc.	30,883	87,484	115,146	158,169	27,797	268,812	272,914	187,963	250,685	242,413	1,642,266
Office and other Establishments	465	777	4,083	210	2,111	15,916	91	449	...	8,107	32,209
Police Hospitals, Establishments and Charges	90	1,443	...	...	243	2,485	2,108	...	1,797	510	8,676
Clothing	1,676	5,124	6,924	8,237	1,634	12,278	25,940	7,005	16,859	15,997	101,674
Arms and Accoutrements	15	1,161	3,215	1,586	162	872	4,301	2,086	4,144	12,199	29,741
Miscellaneous	3,855	11,688	27,647	23,230	4,009	49,342	24,702	21,936	48,639	33,443	248,491
Total District Executive Force . Rx.	39,381	123,977	178,669	214,601	42,169	395,718	369,657	252,472	351,584	335,112	2,303,340
Railway Police	3,515	1,894	1,430	4,116	101	11,285	5,120	12,995	1,449	10,545	52,450
Municipal and Cantonment Police	...	...	11,098	...	...	...	...	55,226	...	4,005	70,329
Village Police	...	...	...	15,377	109	20,064	255,309	...	648	87,083	378,590
Guards for the Customs and Salt Departments	...	...	...	...	...	...	...	...	488	...	488
Special Police	...	...	493,069	28,591	76,225	79,797	447	27,711	856	61,051	767,747
Cattle Pounds	191	5,880	78	432	2,306	4,061	8,864	3,016	24,627	12,029	61,484
Steam Boiler Inspection Establishment and Charges	...	...	...	733	...	2,148	...	...	...	1,933	4,814
Thuggee and Dacoity	11,240	...	...	...	...	...	13	...	...	...	11,253
Miscellaneous	...	...	169	...	...	...	2	412	...	186	769
Refunds	...	62	242	733	52	5,671	398	119	1	695	7,973
TOTAL POLICE CHARGES . Rx.	54,327	136,022	684,755	276,495	124,161	603,994	653,919	365,500	417,595	551,842	3,868,610
			961,250								

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Pilotage Receipts	...	...	...	...	88,403	...	507	88,910
Dockyard Services and Supplies to Private Individuals, etc.:								
Hire of Docks, Warp Boats, etc., including Dockyard Fees	3,190	...	...	...	...	...	...	3,190
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	73,735	...	...	...	...	...	...	73,735
Ditto for Port and Local Funds and for Private Individuals	1,221	...	...	...	...	...	...	1,221
Value of Water supplied to Ships of the Royal Navy and Vessels of other Departments	2,988	...	...	...	...	...	...	2,988
Sale-proceeds of Vessels and Stores:								
Sale-proceeds of condemned stores	1,262	...	...	48	104	...	...	1,414
Miscellaneous	855	2,925	131	...	673	...	...	4,584
Registration and other Fees:								
Fees realized at the Shipping Office	...	...	124	...	2,892	...	6,355	9,371
Examination Fees	...	10	53	...	303	...	...	366
Fees under Merchant Seamen's Act of 1854	...	...	...	...	16	...	...	16
Freight, Passage and Tonnage	63	720	558	...	...	...	...	1,341
Miscellaneous:								
Deductions for Mess Money	...	...	...	...	1,169	...	...	1,169
Coast Light Dues	...	...	26,310	...	...	...	...	26,310
Other Items	3,275	282	847	4	2,981	378	32	7,799
TOTAL MARINE RECEIPTS . Rx.	86,589	3,937	28,023	52	96,541	378	6,894	222,414
		31,960						

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1892.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,000	...	1,000
Director and Deputy Director of the Royal Indian Marine	8,117	528	
Examiner of Marine Accounts	4,986	125	
	13 103	653	13,756
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	6,102	277	
Office Establishment	618		
	6,720	277	6,997
MISCELLANEOUS SHORE ESTABLISHMENTS.			
Perim Light-house	400	643	
Miscellaneous	530	...	
	930	643	1,573
	Kidderpore.	Bombay.	
DOCKYARDS.			
Staff Officer's Department	1,316	1,689	
Constructor's Department	1,429	1,777	
Factory Branch	2,042	3,444	
Builder's Branch	653	1,604	
Store-Keeper's Department	2,600	3,677	
Cashier's Office	829	1,112	
Dockyard Dispensary	90	234	
Wages of Artificers and Labourers	23,613	24,569	
Miscellaneous	783	204	
	33,355	38,310	71,665

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
1,160	250	Steam Troop-ship "Tenasserim"	4,222	
394	150	Steamer "Enterprise"	2,206	
1,701	460	Troop-ship "Clive"	6,479	
1,370	200	Troop-ship "Canning"	5,969	
40	25	Steamer "Nancowry"	777	
714	200	Turret-vessel "Abyssinia"	3,233	
745	250	Ditto "Magdala"		
—	—	Troop ship "Dalhousie"	4,935	
—	—	"Mayo"	4,668	
—	—	Despatch Vessel "Lawrence"	3,853	
		Contingencies	420	
				36,762
				36,762
		Carried forward . Rx.		94,991

No. 33B.—Account of Marine Charges for the Year ended 31st March 1892—*continued.*

Net Tonnage.	Nominal Horse-Power.		*Rx.*	*Rx.*
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		
		Brought forward		94,991
		SALARIES AND ALLOWANCES, ETC.—Brought forward		36,762
		Inland Steamers and Flats.		
86	50	Steamer "Comet"	1,667	
338	150	Steamer "Irrawaddy," including Flats Nos. 1 and 2	2,548	
200	60	"Mayu"	70	
		"Sladen," including Flats C and D	2,522	
		"Bhamo"	1,701	
		"Pagan"	1,671	
		Contingencies	317	
				10,496
		Marine Survey.		
		Steam-cutter "Investigator"	2,917	
		Marine Survey Boat Party	510	
		Contingencies	27	
				3,454
		Small Steamers and Launches.		
		"Chinsurah," "Leopard" and "Manora"	355	
		Sub-Marine Mining Vessels, Bombay—		
		"Defence"		
		"Muzbee"	723	
		"Tickler"		
		" " " Calcutta—		
		"Panther"		
		"Alexandra"	657	
		" " " Karachi—		
		"Sapper"		
		"Miner"	464	
		" " " Rangoon—		
		"Tamil"		
		"Handy"	786	
		Torpedo Boat, "Marhatta"	504	
		" "Rajput"	282	
		" "Sikh"	444	
		" "Gurkha"	382	
		" "Karen"	229	
		" "Pathan"	225	
		" "Baluchi"	229	
		Care takers of "Attock" and "Kalabag"	51	
		Vessels in Ordinary, "Calcutta" Hulk "Quangtung"	717	
		" " "Ganges"	108	
		Contingencies	18	
				6,174
		Viceroy's Yacht Establishment and Contingencies	717	717
		Yard Crafts.		
		Yard Craft, Calcutta	900	
		Ditto, Bombay	4,125	
				5,025
		General duty, leave allowances, etc.	2,256	2,256
		TOTAL SALARIES AND ALLOWANCES, ETC.	...	64,884
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	18,905	
		Allowances in lieu of Provisions	3,139	
				22,044
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	7,947	
		Metals and Metal Articles	5,736	
		Freight, Carriage and Stowage	3,857	
		Coals and other Fuel	36,259	
		Hemp, Canvas, Rope, etc.	3,737	
		Marine Steam-Engines and Gear	16	
		Paint Materials, Oils, Tar, Tallow, etc.	11,430	
			68,982	
		Deduct—Value of Supplies to other Departments	*15,553*	
				53,429
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	604	604
		Carried forward . Rx.		235,952

No. 33B.—Account of Marine Charges for the Year ended 31st March 1892—*continued.*

	Rx.	*Rx.*	*Rx.*
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Brought forward		235,952	
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships	2,723		
Passage and Conveyance of Officers and Men	2,289		
Allowance to Marine Officers for passing in Oriental languages	18		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships at out-stations	4,903		
Medical Stores	483		
Freight on Europe Stores	827		
Miscellaneous	8,601		
		19,844	
		255,796	
Deduct—Amount debited to the Military Department for Stores, Coals, landing and embarking Troops, etc.		*11,207*	
TOTAL CHARGES, INDIA, GENERAL			244,589

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS NEXT PAGE*).

	BURMA.		Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Upper.	Lower.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	8 931	3,836	1,821	6,184	119	965	21,856	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	273	1,255	...	...	1,528	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	10,684	3,250	1,994	11,444	...	701	28,073	
PURCHASE AND HIRE OF SHIPS AND VESSELS	3,563	2,203	4,946	980	12,787	...	24,479	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	...	190	58,566	...	489	59,245	
MARINE ESTABLISHMENTS	...	3,954	...	7,392	653	1,989	13,988	
MISCELLANEOUS SHORE ESTABLISHMENT	3,537	...	...	...	...	...	3,537	
SUBSIDIES TO STEAM-BOAT COMPANIES	4,800	6,605	4,533	3,033	...	...	18,971	
MISCELLANEOUS—								
OTHER MISCELLANEOUS CHARGES	2,717	495	85	4,702	1,487	162	9,648	
STATE YACHT ESTABLISHMENTS	...	...	...	621	...	...	621	
LIGHT-HOUSES AND LIGHT-SHIPS	...	9,876	...	...	...	...	9,876	
REFUNDS	...	94	...	48	...	...	142	
Total Charges in the Civil Departments in India	34,232	30,313	13,842	94,225	15,046	4,306		191,964
	64,545							

TOTAL CHARGES IN INDIA		Rx.	436,553
CHARGES IN ENGLAND:	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.	50,158		
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	6,000		
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes	287		
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	126		
		56,571	
Stores for India:	£		
For Bengal: Coals	38		
Miscellaneous Stores	31,997		
		32,035	
For Bombay: Coals	6,450		
Miscellaneous Stores	38,391		
		44,841	
		76,876	
TOTAL CHARGES IN ENGLAND		£	133,447
EXCHANGE ON CHARGES IN ENGLAND		Rx.	57,951
TOTAL MARINE CHARGES		Rx.	627,951

No. 33B.—Account of Marine Charges for the Year ended 31st March 1892 —*continued.*

Net Tonnage.	Nominal Horse-Power.	DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.							
		Sea-going Vessels in Commission.							
		Sandoway Packet Service	...	120	...	...	...	...	120
		Pilot Vessels.							
		P. V. "Coleroon"	...	...	...	743	...	...	743
		„ "Sarasvati"	...	...	...	1,270	...	...	1,270
		„ "Fame"	...	...	...	1,307	...	...	1,307
		Inland Steamers and Flats.							
257	77	Steamer "Brahmakund"	...	...	271	...	...	...	271
98	90	„ "Kolodyne"	...	...	1,319	...	...	...	1,319
		„ "Guide"	...	...	...	2,511	...	...	2,511
47	...	Yacht Flat "Sunamukhi"	...	...	231	...	...	...	231
		Steam Launch "Enchantress"	...	...	...	321	...	...	321
		„ "Active"	...	...	...	29	...	...	29
		Steamer "Margaret Northcote"	...	...	...	...	119	...	119
432	...	Flat "Mooltan"	...	...	...	...	...	965	965
435	60	Steamer "Jhelum"							
		Steam Launch Establishment and Contingencies	8,931	3,716	...	...	...	...	12,647
		Port Officer's Gig	...	...	...	3	...	...	3
		TOTAL SALARIES, ETC. Rx.	8,931	3,836	1,821	6,184	119	965	21,856
			12,767						
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.							
		Branch Master, and Mate Pilots' Allowances	...	...	...	6,590	...	110	6,700
		Volunteers' and Leadsmen's Allowances	...	...	...	1,208	...	...	1,208
		Pilotage Allowance, Free List	...	...	190	35,166	...	...	49,148
		Pilotage Allowance, Licensed List				13,792			
		Pilot Vessels	...	...	...	...	...	111	111
		Surgeon at the Sand-heads	...	...	...	420	...	...	420
		Mess, Passage, and Miscellaneous	...	...	...	1,390	...	268	1,658
		TOTAL PILOTAGE, ETC. Rx.	...	...	190	58,566	...	489	59,245
		MARINE ESTABLISHMENTS.							
		Port Officer's Department	...	3,835	...	2,835	...	...	6,670
		Agent for Government Consignments	...	...	...	...	302	...	302
		Shipping Office	...	...	...	2,197	...	1,934	4,131
		Marine Court	...	119	...	272	...	55	446
		Establishment and Miscellaneous	...	...	...	...	351	...	351
		Survey of Steam Vessels	...	...	...	2,088	...	...	2,088
		TOTAL MARINE ESTABLISHMENTS Rx.	...	3,954	...	7,392	653	1,989	13,988
			3,954						
		MISCELLANEOUS SHORE ESTABLISHMENT.							
		Salary	812	...	...	...	...	...	812
		Establishment and Contingencies	2,725	...	...	...	...	...	2,725
			3,537	...	...	...	...	...	3,537
			3,537						
		OTHER MISCELLANEOUS CHARGES.							
		Shipping Fees and Sundries	...	101	...	125	...	...	226
		Hire of Moorings for Sea-going and Inland Vessels	...	...	...	1,074	...	...	1,074
		Contribution to Port Funds	...	390	...	1,000	...	...	1,390
		Life Boat Establishment at Goalundo	...	...	...	51	...	...	51
		Harbour Master's Fees for Sea-going and Inland Vessels	22	...	...	214	...	...	236
		Life Boats at Alibag	...	...	...	...	..	162	162
		Miscellaneous	2,695	4	85	2,238	1,487	..	6,509
		TOTAL OTHER MISCELLANEOUS CHARGES Rx.	2,717	495	85	4,702	1,487	162	9,648
			3,212						

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Fees	1,005	3,559	67	887	4,136	56,796	19,085	6,900	27,304	37,500	157,239
Contributions	...	6,376	...	817	35	2,540	3,580	472	526	2,811	17,157
Income from Endowments	...	...	...	...	...	427	60	...	10	...	497
Miscellaneous:											
Sale-proceeds of Books	45	3,417	...	...	58	6	1,018	125	1,978	17,132	23,779
Other Receipts	3	707	23	45	164	3,503	3,293	261	2,395	2,658	13,052
Total Receipts . Rx.	1,053	14,059	90	1,749	4,393	63,272	27,036	7,758	32,213	60,101	211,724
			1,839								
CHARGES.											
Director of Public Instruction:											
Salary	...	1,625	...	1,605	1,245	3,000	2,490	1,840	2,973	3,000	17,778
Establishment and Contingencies	...	1,115	...	993	863	3,387	1,730	2,219	2,708	1,571	14,586
Inspectors:											
Salary	414	5,332	2,335	4,731	2,415	36,508	14,440	11,600	15,866	13,520	107,161
Establishment and Contingencies	400	2,716	973	1,996	1,387	25,313	12,314	4,835	19,677	8,920	78,531
University	...	...	...	...	...	...	...	4,255	...	1,500	5,755
Govt. Colleges—General	3,585	2,046	...	...	...	52,659	10,172	5,322	20,648	14,042	108,474
Govt. Colleges—Professional	...	...	...	...	...	12,736	...	...	8,808	11,554	33,098
Govt. Schools—General:											
Secondary	1,756	15,557	...	1,799	7,751	62,418	44,110	10,950	19,569	35,265	199,175
Primary	1,618	15,673	...	76	209	498	54,904	32,482	50,288	121,194	276,942
Contribution to Schools	...	881	...	1,240	...	...	...	15,752	431	21,068	39,372
Govt. Schools—Special:											
Training Schools	303	3,220	...	2,436	1,557	7,401	4,737	6,399	18,098	9,046	53,197
Technical Schools	...	804	539	1,432	157	6,534	...	2,317	7,739	6,490	26,012
Other Schools	...	...	...	...	...	1,525	...	...	1,934	...	3,459
Grants-in-Aid	5,669	4,881	2,841	6,434	15,829	58,807	21,142	28,664	35,339	25,385	204,991
Payments by Results	...	3,113	1,570	10,844	...	69,720	12,391	29	38,998	20,321	156,986
Scholarships	679	3,046	506	1,538	1,955	21,261	5,629	6,971	2,537	7,570	51,692
Miscellaneous	566	393	14	8,421	430	3,545	1,986	2,948	1,217	146	19,666
Government Book Depôt	...	3,367	...	...	...	...	...	...	1,358	17,163	21,888
Grants for Encouragement of Literature	...	90	...	...	91	789	719	796	...	418	2,903
Refunds	...	59	2	5	1	246	84	1	132	123	653
Total Charges in India Rx	14,990	63,918	8,780	43,550	33,890	366,347	186,848	137,380	248,320	318,296	1,422,319
			52,330								
Charges in England:										£	
Passage to India of Educational Officers on appointment, etc.										156	
Scholarships to enable Natives of India to pursue their education in England										1,571	
											1,727
Exchange on Charges in England										Rx.	750
Total Charges under Education . Rx.											1,424,796

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Church of England:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Stipend of the Bishop .	2,413	...	...	960	...	...	...	...	2,560	2,513	8,446
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	7,358	3,023	2,038	3,181	964	12,159	15,737	17,820	24,396	17,436	104,112
Establishments . .	437	204	114	278	42	813	740	729	1,328	1,185	5,870
Church of Scotland: (*a*)											
Pay of Chaplains and Registrars	720	...	...	...	...	1,261	1,749	...	1,657	2,983	8,370
Establishments . .	41	...	...	...	...	212	43	5	137	120	558
Church of Rome:											
Allowances to Bishops and Priests, etc. (*a*) . .	...	...	...	396	...	678	402	381	600	1,608	4,065
Allowances to other Clergymen .	646	198	125	129	...	275	1,321	1,665	355	497	5,211
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction, and Repairs, etc.). . . .	2,500	546	328	914	136	2,845	2,549	2,475	3,840	3,607	19,740
Charges for Cemeteries . .	263	193	101	236	96	564	741	585	1,003	860	4,642
TOTAL CHARGES IN INDIA (*a*) Rx.	14,378	4,164	2,706	6,094	1,238	18,807	23,282	23,660	35,876	30,809	161,014
			8,800								

CHARGES IN ENGLAND:		
Passage to India of Chaplains on appointment	£	406
EXCHANGE ON CHARGES IN ENGLAND	Rx.	176
TOTAL ECCLESIASTICAL CHARGES (*a*) .	Rx.	161,596

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63 B, page 183.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	...	2,748	47	251	2,198	2,182	7,426
Hospital Receipts	...	...	12	13	...	6,092	...	406	1,404	2,965	10,892
Lunatic Asylum Receipts	...	336	...	1,769	...	2,216	500	106	755	1,542	7,224
Sale of Medical Stores	...	68	...	...	4	...	3	124	257	149	605
Income from Endowments	...	...	...	...	...	1	222	...	62	...	285
Contributions	783	983	153	177	...	3,967	11,790	3,148	4,211	4,658	29,870
Miscellaneous	10	32	45	50	114	661	1,237	321	784	238	3,492
TOTAL RECEIPTS IN INDIA Rx.	793	1,419	210	2,009	118	15,685	13,799	4,356	9,671	11,734	59,794
			2,219								

RECEIPTS IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing:		
Pay, pensions, &c., of inmates, appropriated to their maintenance, sale of farm produce, &c.	2,192	
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum	117	
	£	2,309
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	1,003
TOTAL MEDICAL RECEIPTS . Rx.		63,106

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1892.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	9,805	18,374	10,648	13,577	12,182	56,429	43,776	28,560	44,512	30,603	268,466
Hospitals and Dispensaries	3,811	6,877	5,633	1,829	9,676	44,341	42,497	31,195	92,711	59,732	298,302
Sanitation and Vaccination	6,262	4,513	548	2,861	2,596	21,402	15,820	10,999	81,389	28,074	174,464
Grants for Medical purposes	1,266	175	60	786	492	343	1,182	...	824	352	5,480
Medical Schools and Colleges	...	...	5	259	...	26,771	2,708	10,227	15,992	18,202	74,164
Lunatic Asylum	393	1,600	...	2,917	861	10,967	6,450	3,210	8,504	10,400	45,302
Lock Hospital	...	...	...	305	...	1,496	...	...	...	...	1,801
Chemical Examiner's Department	...	...	...	380	...	2,580	366	102	1,860	1,815	7,103
Refunds	1	11	15	...	...	27	170	6	17	78	325
TOTAL CHARGES IN INDIA Rx.	21,538	31,550	16,909	22,914	25,807	164,356	112,969	84,299	245,809	149,256	875,407
			39,823								

CHARGES IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the staff, board and clothing of the lunatics, and other expenses	6,198	
Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum	270	
	£	6,468
EXCHANGE ON CHARGES IN ENGLAND	Rx.	2,809
TOTAL MEDICAL CHARGES . Rx		884,684

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1892.

	India General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
In India.											
Political Agents:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	97,482	1,332	13,599	...	4,634	...	2,617	11,496	5,018	37,164	173,342
Establishments and Contingent Charges	74,898	87	9,801	...	5,908	...	647	8,386	2,626	17,034	119,387
Charges on North-West Frontier:											
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	...	581	...	...	581
Allowance to Khyber Tribes	...	...	...	...	...	...	...	7,952	...	...	7,952
Perso-Afghan Frontier, Khorassan	15,039	...	...	...	...	...	...	...	...	...	15,039
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	...	11,749	...	...	11,749
Payments for guarding Hill Passes	...	...	...	...	...	...	...	8,274	...	...	8,274
Beluchistan Charges:											
Bori Valley Pass Service	1,372	...	...	...	...	...	...	...	...	...	1,372
Tribal Services	8,935	...	...	...	...	...	...	...	...	...	8,935
Frontier Levies and Maintenance of Communication	40,256	...	...	...	...	...	...	...	...	...	40,256
Khetran	973	...	...	...	...	...	...	...	...	...	973
Zhob Valley Charges	23,007	...	...	...	...	...	...	...	...	...	23,007
Political Subsidies:											
Political Subsidies	119,202	...	...	...	...	...	...	1,760	...	...	120,962
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	...	8,640
Entertainment of Envoys and Chiefs	4,249	...	152	56	149	539	...	4,103	...	1,752	11,000
Durbar Presents and Allowances to Vakeels, &c.	2,528	...	420	470	54	2,728	111	1,796	...	3,257	11,358
Refugees and State Prisoners:											
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	...	7,497	...	...	...	7,497
Ayub Khan, charges on account of	...	...	...	...	...	...	...	29,963	...	...	29,963
Kabul Refugees, allowances to	2,411	...	...	...	...	...	3,860	20,438	...	7,498	34,207
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	...	3,536	3,536
Burmese Refugees and State Prisoners	2,303	...	...	...	...	...	255	...	...	...	2,558
Other Refugees and State Prisoners	...	...	186	221	...	443	1,116	2,693	203	1,992	6,854

SPECIAL POLITICAL EXPENDITURE—											
Sikkim Expedition	586	...	...	...	...	5,014	...	...	...	...	5,600
Lushai Expedition	...	...	...	...	...	170	...	...	...	...	170
Mekran Expedition	238	...	...	...	...	...	...	...	...	...	238
Kaington and Chingmai Mission	...	...	4,493	...	...	...	...	...	..	...	4,493
Other Charges	...	...	2,756	...	...	4	...	6,559	...	...	9,319
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	14,394	...	...	...	...	...	...	...	...	...	14,394
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BULHAR	...	...	...	...	...	...	...	...	...	11,622	11,622
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	...	3,527	3,527
MISCELLANEOUS—											
Mhairwara Battalion	19,068	...	...	...	...	...	...	...	...	...	19,068
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	292	...	...	...	...	..	...	...	...	...	292
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,225	...	...	...	...	...	...	...	...	...	1,225
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	...	754	...	...	774
Rewards for Intelligence and Assistance	...	...	702	162	...	...	...	870	...	...	1,734
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	...	23	154	115	...	8	207	507
Purchase and Repair of Insignia of the Order of Indian Empire	5	...	...	...	...	...	...	...	...	...	5
Chapter of the Star of India, &c.	1	...	...	...	...	...	...	...	...	...	1
Rents, Rates, and Taxes	...	...	193	14	...	...	...	...	...	...	207
Allowance to Hostages	...	...	...	..	...	...	...	232	...	...	232
Contribution for expenses of Vice-Consulate, Chiengmai	1,079	...	...	...	...	...	...	...	...	...	1,079
Sundry Charges	2,613	114	2,766	166	53	29	177	2,674	...	177	8,769
TOTAL CHARGES IN INDIA . Rx.	440,816	1,533	35,068 + 1,089 = 36,157		10,821	9,081	16,395	120,274	7,855	87,766	730,698

	£		
IN ENGLAND—			
Mission to the Court of Persia	7,000		
Her Majesty's Establishments in China	12,500		
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River, from 1st January 1890 to 30th June 1891	2,250		
Pay and Expenses of an officer deputed to Lisbon in connection with the Anglo-Portuguese Treaty regarding Goa	2,172		
Contribution towards the expenses of the Jedda Consulate	410		
Pay and Expenses of an officer attached to the staff of the Czarewitch during his tour in India	873		
Gratuity to a former Political Resident in the Persian Gulf	450		
	25,655		
Stores for India—Presentation Articles, &c.	151		
			25,806
EXCHANGE ON CHARGES IN ENGLAND	£ Rx		11,207
TOTAL CHARGES OF POLITICAL AGENCIES, &c. . Rx.			767,711

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	201	67	1	...	424	1,401	1,417	168	1,388	5,067
Botanical and other Public Garden Receipts	42	1,050	...	...	...	353	3,125	5,052	511	812	10,945
Cinchona Plantation Receipts	...	...	...	...	...	10,993	...	...	7,708	...	18,701
Receipts on account of Public Exhibitions and Fairs	...	431	...	...	...	312	5,187	7,277	...	251	13,458
Government Bull and Stallion Receipts	2,003	...	...	...	...	...	...	...	...	...	2,003
Veterinary Receipts	...	5	...	33	...	3,001	8	375	2	541	3,965
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	...	5,937	1,516	30	...	...	...	7,483
Examination Fees	233	...	...	...	...	522	20	30	8,770	1,333	10,908
Emigration Fees	...	...	...	...	...	4,145	...	...	1,552	...	5,697
Sale of Instruments and Stores by the Mathematical Instrument Factory	5,825	...	...	...	...	...	...	...	...	...	5,825
Miscellaneous	1,896	232	32	448	41	167	264	2,102	236	37	5,455
TOTAL RECEIPTS IN INDIA . Rx.	9,999	1,919	99	482	5,978	21,433	10,035	16,253	18,947	4,362	89,507
			581								
RECEIPTS IN ENGLAND:											
Sale proceeds of books, maps, &c. . . . . £											506
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.											220
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.											90,233

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1892.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Scientific.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Survey of India (as per detail below)	102,081	...	...	...	...	...	...	...	...	...	102,081
Botanical Survey	1,628	...	20	...	...	...	...	...	...	...	1,648
Geological Survey: Rx.											
Superintending Officers 11,666											
Establishment 1,805											
General Charges (including Library, Museum, &c.) 4,570											
	18,041	...	...	...	...	...	...	...	...	...	18,041
Exploration of Petroleum, Coal, and Minerals	684	...	219	2,449	...	...	...	...	...	...	3,352
Meteorological Department	27,199	...	...	...	...	...	...	...	...	...	27,199
Archæological Department	2,715	...	...	1,017	...	...	270	...	2,364	11	6,377
Preservation and Translation of Ancient Manuscripts	...	...	..	...	...	620	130	...	...	800	1,550
Museums	6,819	156	...	303	86	2,057	1,336	1,913	2,572	926	16,168
Imperial Institute	...	...	...	...	10	...	...	...	8	...	18
Observatories	...	...	...	...	...	...	...	...	2,046	1,720	3,766
Donations to Scientific Societies	...	...	...	235	...	1,200	...	...	500	480	2,415
Agricultural.											
Experimental Cultivation	2,733	1,279	2,545	71	6	1,791	3,739	1,121	26	4,813	18,124
Cinchona Plantations	...	...	...	...	...	10,369	...	...	7,781	...	18,150
Public Exhibitions and Fairs	118	497	232	75	65	864	6,907	2,479	2	1,236	12,475
Bull and Stallion Charges	30,021	...	...	...	...	...	...	...	...	...	30,021
Veterinary Charges	...	367	287	3,396	29	61	212	9,417	2,272	10,517	26,558
Botanical and other Public Gardens	170	2,112	...	100	...	10,798	8,979	10,383	2,746	1,322	36,610
Labour and Emigration.											
Emigration	934	...	...	...	...	2,272	232	...	1,378	...	4,816
Inland Labour Transport	...	...	...	...	2,715	1,355	24	...	...	...	4,094
Inspector of Factories	...	3	...	...	...	...	...	...	...	59	62
Statistics.											
Census	8,186	7,571	163	8,546	4,737	55,211	37,053	12,227	35,547	12,841	182,082
Registration of Railway Traffic	247	72	...	...	...	386	...	216	...	1,168	2,089
Registration of River-borne Traffic	...	...	...	...	297	1,765	...	...	...	...	2,062
Provincial Statistics	84	990	411	532	89	175	669	1,011	4,530	449	8,940
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	42	...	222	264
Miscellaneous.											
Examinations	4,571	...	...	...	...	165	2	9	8,375	113	13,235
Miscellaneous	...	48	27	...	...	...	382	735	...	875	2,067
Refunds	99	...	...	...	1	52	8	17	114	9	300
			3,904	16,724							544,564
Total Charges in India . Rx.	206,330	13,095	20,628		8,035	89,141	59,943	39,570	70,261	37,561	
			Rx. 436,742(a)								
Charges in England: Stores for India			£ 15,571(b)						...	...	15,571
Other Charges											£ 14,322
										Total Charges in England . £	29,893
Exchange on Charges in England											Rx. 12,981
										Total Charges under Scientific and other Minor Departments . Rx.	587,438

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	India, General. *Scientific.*		*Rx.*
Survey of India:			
Controlling and Administrative Staff			15,914
Head-Quarters Offices:			
Office Establishment and Drawing Branch			13,555
Lithographic Establishment			3,412
Photographic Establishment			3,086
Engraving Establishment			6,470
Cadastral Maps (besides English Charges for Stores)			3,006
Extra-Departmental Mapping			347
Trigonometrical Office Establishment			7,615
Simla Drawing Office Establishment			2,338
Miscellaneous Contingent Charges			7,720
Mathematical Instrument Factory (including cost of Instruments purchased in India)			4,611
Survey Parties:			
Charges of Working Parties			211,100
General and Miscellaneous Charges			459
			279,633
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28		*Rx.* 132,929	
to Forest Account, Account No. 21, page 41		22,287	
for cost of Instruments and Maps supplied to other Public Departments		22,220	
Charged in the Assam Accounts to Advances for Survey Expenses recoverable from private parties		116	
			177,552
Total Charges under Survey of India . Rx.			102,081

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section E.—Miscellaneous.

Revenue Rx. 897,284. Expenditure Rx. 5,046,622.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account, Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	88	...	...	557,959
Civil Furlough . .	40	Expenditure	96	...	...	276,362
Superannuation .	41A	Receipts	97	...	361,517	...
„ . .	41B	Expenditure	98	...	...	3,324,109
Stationery . .	42A	Receipts	99	...	83,408	...
„ . . .	42B	Expenditure	99	...	...	602,885
Exchange . .	43	Receipts	101	...	31,529	...
Miscellaneous . .	44A	Receipts	102	...	420,830	...
„ . .	44B	Expenditure	103	...	...	285,307
		TOTAL .		...	897,284	5,046,622

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1892.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
Exceeding ₹5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)		600	
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding ₹5,000 per annum:			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand)	600		
Not exceeding ₹5,000 per annum	240		
		840	
KHARUN CHIEFS.			
Exceeding ₹5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta)		750	
MYSORE FAMILY.			
Exceeding ₹5,000 per annum:			
Shahzada Baharum Shah	600		
Rohimuddin	36		
Fatihah allowance	600		
Not exceeding ₹5,000 per annum	5,209		
		6,445	
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader, Bahadur	2,880		
Nawab Zuman Aia Begum Sahiba	900		
Not exceeding ₹5,000 per annum	1,991		
		5,771	
BHOW BEGUM'S ZAMANUT WASIKA.			
Exceeding ₹5,000 per annum:			
Aga Ali Hassan, Khan Bahadur	594		
Nawab Bakir Ali Khan	556		
Mohamed Ali Khan	300		
Not exceeding ₹5,000 per annum	8,862		
		10,312	
BURMA FAMILY.			
Not exceeding ₹5,000 per annum		44	
AFGHAN REFUGEE.			
Exceeding ₹5,000 per annum:			
Naib Noor Mahomed Khan		650	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Banda Family	1,380		
Bhonsla Family	27		
Bolia Family	549		
Jhansi Family	266		
Family of the late Pindara Chiefs	132		
Poligar Family	88		
Ahmednagar Family	71		
Amritsar Family	22		
Carnatic Stipendiaries	556		
Delhi Family	84		
Carried forward	3,175	25,412	

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892 —*continued.*

		Rx.	
INDIA, GENERAL—*continued.*			
Brought forward	3,175	25,412	
OTHER PENSIONS—continued.			
Not exceeding R5,000 per annum:			
Family of Rao Khosal Sing of Hirapur	218		
Kurnool Family	530		
Mogul Family	120		
Shahpur Family	360		
Udaygiri Family	20		
Parme Family	108		
Tokiher Family	11		
Nagpur Pensions	102		
Miscellaneous	5,417		
		10,061	
CHARITABLE ALLOWANCES.		35,473	
Not exceeding R5,000 per annum:			
Bundelkhand Gosain Family	2,556		
Toria Kalpahar Family	47		
Gratuities to the Dependants of the late King of Oudh	18		
Allowances for the maintenance of religious establishments in Coorg	1,403		
Mysore Family	30		
		4,054	
			39,527
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding R5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao Janojee Family	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding R5,000 per annum	1,200		
		9,000	
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Ahilojee Ahir Rao	750		
Gangabai Mohitun	940		
Not exceeding R5,000 per annum	4,794		
		6,484	
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Bunyad Hosein	500		
Not exceeding R5,000 per annum	3,693		
		4,193	
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding R5,000 per annum		464	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Sattara Pension	12		
Bijragagarh Family	242		
Gond Raja of Chanda	199		
Pension from the 2½ lakhs Fund of Saugor	1,113		
Gwalior Pension—Annual Grants from Dowlut Rao, Sindia	112		
Coorg Pension	120		
		1,798	
			26,939
Carried forward			66,466

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	*Rx.*
	Brought forward .	...	66,466
BURMA.			
LOWER BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum:			
Delhi Family	1,588		
Refugee Princes	501		
Talifoo Refugee Prince	360		
Shan and other Chiefs	66		
Members of the ex-Royal Family of Burma	6		
UPPER BURMA.		2,521	
Exceeding ₹5,000 per annum:			
Official of the late Burmese Government—			
Kinwan Mingui		900	
Not exceeding ₹5,000 per annum:			
Members of the ex-Royal Family of Burma	8,056		
Shan and other Chiefs	185		
Officials of the late Burmese Government	3,761	12,002	
			15,423
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding ₹5,000 per annum:			
Keshav Kanta Sing Jubaraj	540		
Not exceeding ₹5,000 per annum	48		
OTHER PENSIONS.		588	
Not exceeding ₹5,000 per annum:			
Bar Senapati's Family	355		
Raja Purandar Sing's Family	318		
„ Jagesvar Sing's Family	28		
Other Pensioners	404	1,105	
CHARITABLE ALLOWANCES.		1,693	
Not exceeding ₹5,000 per annum		33	
			1,726
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding ₹5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	23,112		
Her Highness Nawab Raisoon-Nissa Begum	9,982		
Nawab Azim Ali Khan	5,632		
„ Shahioon-Nissa Begum	3,000		
Nazarat Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Sultan Gaitera Begum	1,344		
Syud Asad Ali Mirza	1,500		
„ Hosain Ali Mirza	2,500		
„ Mozaffer Ali	927		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	833		
„ Khakan Mirza	1,084		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
„ Mohamed Toki Mirza	250		
Iskunder Ali Mirza	1,500		
Nawab Malkzamaniah Begum	83		
	61,339		
Not exceeding ₹5,000 per annum	13,172		
OUDH FAMILY.		74,511	
Exceeding ₹5,000 per annum:			
Prince Kumer Kudr Bahadoor	4,800		
„ Assman Jah „	1,380		
„ Jam Jah Ali „	1,020		
„ Mohamed Jogee „	600		
„ Mohamed Jalal „	600		
„ Akhtar Jah	600		
Carried forward .	9,000	74,511	83,615

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

	Rx.	*Rx.*	*Rx.*
Brought forward	9,000	74,511	83,615
BENGAL—*continued.*			
OUDH FAMILY—continued			
Exceeding ₹5,000 per annum:			
Prince Mohamed Baber Bahadoor	600		
„ Mohamed Askari „	600		
„ Mohamed Ibrahim Ali „	600		
„ Tajool Moolook „	600		
„ Kam Buksh „	600		
„ Mohamed Ali Mirza „	600		
„ Sultan Ali Mirza	600		
„ Hossein Bux Bahadoor (Sudar Mirza)	121		
„ Mohamed Rejah Ali (Furrokh Mirza)	600		
„ Mohamed Asghar	600		
„ Mirza Aboo Torab (Mohamed Khorshed)	600		
„ Mohamed Noke Ashgad Bahadoor (Kamyab)	600		
„ Ali Bahadoor Delwar Jah	600		
„ Ali Bahadoor Darajah	600		
Nawab Badshah Mehal Saheba	720		
„ Akhtar Mehal Saheba	420		
	18,061		
Not exceeding ₹5,000 per annum	14,598		
Funeral Expenses	200		
		32,859	
KHURDA FAMILY.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding ₹5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	605		
	1,472		
Not exceeding ₹5,000 per annum	819		
		2,291	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing	1,700		
Not exceeding ₹5,000 per annum	20		
		1,720	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	1,665		
Purneah Family	521		
Bissenpore Raj Family	253		
Ungul Pensioners	238		
Goomesur Raj Family	204		
Nawab Daood Khan's Family	136		
Family of Raja Kadir Bux Khan and Kuder Hossein Khan	102		
Nawab Mooneeodwallah's Family	133		
Banki Pensioners	92		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	27		
Raja Rajbullub's Family	49		
Nawab Ghazeeoodin's Family	13		
Family of Moulana Mohamed Asiff	33		
Munipur Family	70		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,787		
		5,389	
CHARITABLE ALLOWANCES.			
Unno-chutter charges paid in Cuttack and Balasore		660	
			119,990
Carried forward			203,605

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	*Rx.*
Brought forward		...	203,605
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding Rs5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	1,800		
Mirza-Solaiman Qadr	1,200		
,, Ali Qadr *alias* Inayat Ali Khan	960		
,, Ali Qadr, heir of Mirza Khurram Bakht	525		
,, Farrukh Mohammad Taqi	770		
Fakhr-un-nissa Begum	1,200		
Nawab Sultan Begum	675		
Zeb-un-nissa Begum *alias* Haji Begum	900		
Badshah Bahu Begum	900		
Muiz-ud-dawla Mohammad Taqi Khan	600		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	480		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	600		
	10,610		
Not exceeding Rs5,000 per annum	22,681		
		33,291	
JÁLAUN PENSIONERS.			
Exceeding Rs5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding Rs5,000 per annum:			
Mirza Muhammad Said Bakht	779		
Jahan Sultan Begum	518		
	1,297		
Not exceeding Rs5,000 per annum	5,671		
		6,968	
MAHARÁJAH OF BENARES.			
Exceeding Rs5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		10,000	
PUNJAB STATE PENSIONERS.			
Exceeding Rs5,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
Sardar Attar Singh	720		
		3,160	
OTHER PENSIONS.			
Exceeding Rs5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	840		
Raja Lakshman Pershad, Fatehpur	366		
Khurshed Ara Ahmadi Begum, Lucknow	1,078		
		6,064	
Not exceeding Rs5,000 per annum:			
Family of Tafazzul Hosain Khan	1,976		
,, ex-Nawab of Farukabad	1,279		
,, late ex-Raja of Coorg	490		
,, late Nawab of Jhajjar	678		
,, late Raja of Jhansi	303		
,, late Rahmut-ulla Khan of Bareilly	331		
,, Shah Jalil and Shah Sultan of Bareilly	263		
Carried forward	5,320	60,203	203,605

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	*Rx.*
Brought forward	5,320	60,203	203,605
NORTH-WESTERN PROVINCES AND OUDH—*continued.*			
Not exceeding ₹5,000 per annum—continued.			
OTHER PENSIONS.			
Family of Moulvi Zia-ullah Khan of Bareilly	262		
„ Sultan Mohammad Mirzah-Shafi, Prince of Persia	265		
„ Nawab-Suja-ud-daula	200		
„ late ex-Nawab of Banda	136		
„ Khair-andesh Khan of Bareilly	68		
„ late Nawab Kasim Ali Khan of Benares	50		
„ Saiyed Baquar Ali Khan	20		
„ late Husain Ali Khan	18		
Moradabad Minhadars	287		
Commutations of Pensions	1,362		
Miscellaneous	3,272		
		11,260	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:		71,463	
Khadims of Dargah of Fatehpore Sikri	905		
Ranbir Singh (Family of Raja Lal Singh)	585		
	1,490		
Not exceeding ₹5,000 per annum	7,342		
		8,832	
			80,295
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
Exceeding ₹5,000 per annum:			
Mahomed Yar Khan	500		
Not exceeding ₹5,000 per annum	2,603		
		3,103	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tora	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,083		
Raja Jaswant Sing	721		
Mohammad Akram Khan, Nawab of Amb	350		
Mirza Suraya Jaib	760		
		6,714	
Not exceeding ₹5,000 per annum:			
Lahore Royal Family	2,069		
Delhi Royal Family	1,680		
Family of the Nawab Surfraz Khan of Multan	648		
Family of a Jagirdar in Rohtuck	62		
Miscellaneous	9,601		
		14,060	
		23,877	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:			
Sirdarni Kripa Devi	1,000		
Rani Kishen Koar	13		
	1,013		
Not exceeding ₹5,000 per annum:			
Delhi Royal Family	2,056		
Family of Nawab of Jhajjar	1,730		
Disbanded soldiers and their families of the late Sikh Government	257		
Family of ex-King of Cabul (Shahzaman)	258		
Miscellaneous	6,903		
		12,217	
			36,094
Carried forward			319,994

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892 —*continued.*

		Rx.	*Rx.*
Brought forward		...	319,994
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding ₹5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum Sahiba	7,320		
Family of Prince Azim Jah, 1st Prince of Arcot	1,080		
His Highness Prince Muhammad Manawwar Khan Bahadur, present Prince of Arcot	5,750		
Nawab Ahmad-un-Nissa Begum	3,300		
Kurshedun Nissa Begum	1,196		
Family of Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot	1,080		
Rahim-un-nissa Begum	540		
Ghausia Begum	960		
Family of Prince Intizam-ul-Mulk, 3rd Prince of Arcot	1,080		
	22,306		
Not exceeding ₹5,000 per annum	22,520		
Miscellaneous	2,228		
		47,054	
TANJORE PENSIONS.			
Exceeding ₹5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba	1,800		
Kamacheamba Bahi Sahiba	1,000		
Anasumba Bahi Sahiba	960		
Aparupa Bahi Sahiba	75		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	1,040		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Depamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	960		
Bharam Bahi Sahiba	250		
Yuganadha Avaray Sahib	534		
	11,419		
Not exceeding ₹5,000 per annum	6,774		
		18,193	
MASULIPATAM PENSIONS.			
Exceeding ₹5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,252		
Not exceeding ₹5,000 per annum	1,581		
		2,833	
KURNOOL PENSIONS.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
Not exceeding ₹5,000 per annum	2,976		
		4,416	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Palkonda Pension	544		
Maisur Pensions (Two lakhs Fund)	1,671		
Gumsur Pensions	969		
Golkunda Pensions	324		
Cuttack Pensions (Raja Pillai Family)	27		
Commutation of Pensions	7,327		
		10,862	
		83,358	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		633	83,991
Carried forward			403,985

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	*Rx.*
Brought forward		...	403,985
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
NAGPORE FAMILY PENSION.			
Not exceeding ₹5,000 per annum		153	
REFUGEES AND STATE PRISONERS.			
Exceeding ₹5,000 per annum:			
Shahaji Bhosle	840		
Not exceeding ₹5,000 per annum	40		
		880	
PATWARDHAN FAMILY.			
Not exceeding ₹5,000 per annum		355	
SURAT NAWAB'S FAMILY.			
Exceeding ₹5,000 per annum:			
Ziaulnissa Begum	4,700		
Mir Zulfikar Ali Khan Wahid Jaffer Ali Khan Saheb	600		
Khan Bahadur Mir Gulam Baba Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,000		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,392		
	9,692		
Not exceeding ₹5,000 per annum	95		
		9,787	
NAJMUDIN KHAN'S FAMILY.			
Exceeding ₹5,000 per annum:			
Mir Ajmudin Kamrudin		790	
NIZAMUT PENSIONS, BENGAL.			
Exceeding ₹5,000 per annum:			
Nawab Shamsi Jehan Begum	4,589		
Not exceeding ₹5,000 per annum	93		
		4,682	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN.			
(OUDH WASIKA PENSIONS.)			
Exceeding ₹5,000 per annum:			
Safia Khanum	2,911		
Nawab Ara Begum	959		
Sardar Ara Begum	959		
	4,829		
Not exceeding ₹5,000 per annum	1,213		
		6,042	
YEMEN STIPENDIARIES.			
Exceeding ₹5,000 per annum:			
Sultan Fadilbin Ali Mohsin	4,283		
Not exceeding ₹5,000 per annum	686		
		4,969	
SATARA PENSIONS.			
Exceeding ₹5,000 per annum:			
Rajaram Bhosle	2,250		
Not exceeding ₹5,000 per annum	3,530		
		5 780	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding ₹5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
,, ,, Mir Nur Muhamad Khan	2,640		
,, ,, Mir Fateh Khan	2,400		
,, ,, Mir Shah Nawaz Khan	1,800		
,, ,, Mir Abdul Hosein Khan	960		
Mir Imam Baksh	1,699		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Ali Murad Khan	581		
Mir Ali Mudat Khan	960		
Mir Gulam Alla Khan	1,219		
Mir Gulam Muhamed Khan	1,099		
Mir Shah Muhammad Khan	1,277		
	19,195		
Not exceeding ₹5,000 per annum	9,160	28,355	
Carried forward		61,793	403,985

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	*Rx.*
BOMBAY—*continued.*	Brought forward	61,793	403,985
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	720		
Mir Tharo Khan	900		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	600		
Nawab Mujand Dowla	600		
	4,720		
Not exceeding ₹5,000 per annum	5,044	9,764	
Not exceeding ₹5,000 per annum:			
Angria Family Pensions	629		
Ex-Royal Family, Burma	30		
Peshwa Pensions	496		
Family of the late Nawab of Broach	468		
Heads of Tribes at Aden	537		
Kirparam's Family	254		
Mandvi Raja's Family	260		
Deshmukh Family	91		
Peint Pension	272		
Thoke Family	221		
Raje Bahadur Family	223		
Tanjore Pensions	185		
Family of the Nawab of Bednur	125		
Sumant Family Pensions	158		
Dhamadhare Family Pensions	118		
Delhi Pensions	124		
Nipani Estate Pensions	125		
Jadhav Family	71		
Bhaldar Family	29		
Naikra Family Pension	52		
Family of Baramia, late Kazi of Viramgam	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	13		
Family of Sher Khan Dinamia	32		
Sawnur Dewan's Family	15		
Nagar Parker Rana Family	33		
Oudh Royal Family	6	4,647	
			76,204
CHARGES IN ENGLAND	TOTAL IN INDIA	Rx.	480,189
		£	
His Highness Maharaja Dhulip Singh (including £31,000 on account of arrears)		53,423	
Members of the Bengal Nizamut Family		800	
		£	54,223
EXCHANGE ON CHARGES IN ENGLAND		Rx.	23,547
	TOTAL TERRITORIAL AND POLITICAL PENSIONS	Rx.	557,959

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1892.

		Rx.
IN INDIA:		
India, General		516
Bengal		45
Madras		43
Bombay		53
	TOTAL IN INDIA Rx.	657
CHARGES IN ENGLAND	£	192,228
EXCHANGE ON CHARGES IN ENGLAND	Rx.	83,477
	TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES Rx.	276,362

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Subscriptions to the Military Fund	13,177	...	...	...	...	...	...	...	9,681	8,728	31,586
Subscriptions to the Military Orphan Fund	5,929	...	...	...	...	1,460	...	...	...	...	7,389
Subscriptions to the Medical Retiring Fund	2	...	...	...	...	...	...	...	954	...	956
Subscriptions under the Indian Civil Service Family Pension Regulations	200	605	384	362	394	1,258	1,903	693	1,332	1,211	8,342
Subscriptions to the Bengal Civil Fund	4,855	1,443	586	1,404	904	14,685	10,704	6,266	157	655	41,659
Subscriptions to the Madras Civil Fund	755	...	...	...	...	8	...	...	5,232	...	5,995
Subscriptions to the Bombay Civil Fund	441	21	1	100	...	...	61	...	6	6,909	7,539
Family Subscriptions of Native Members of the Covenanted Civil Service	99	...	...	...	...	108	93	...	...	...	300
Contributions for Pensions and Gratuities	53,216	2,249	376	180	266	12,586	5,347	5,067	9,164	23,762	112,213
Recoveries on account of Capitalized Pensions	808	...	...	...	...	...	...	...	...	...	808
Miscellaneous	...	4	1	...	...	4	374	...	20	33	436
			1,348	2,046							
TOTAL RECEIPTS IN INDIA . Rx.	79,482	4,322	3,394		1,564	30,109	18,482	12,026	26,546	41,298	217,223
RECEIPTS IN ENGLAND . £											100,605
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.											43,689
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES . Rx.											361,517

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	38,600	21,881	1,847	23,722	7,761	157,506	169,087	81,125	128,285	150,336	780,159
Compassionate Allowances	1,421	806	...	...	23	1,787	3,078	2,429	2,001	3,930	15,475
Gratuities	1,134	212	648	522	159	786	897	1,377	1,913	1,169	8,817
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	...	328	...	...	328
Marine Pensions and Gratuities	12,474	...	...	...	...	...	...	...	...	...	12,474
Pensions of the Military Fund	5,747	...	...	...	...	...	...	...	6,388	3,231	15,366
Pensions of the Military Orphan Fund	7,023	...	...	...	...	...	...	...	...	...	7,023
Pensions of the Medical Retiring Fund	14	...	...	...	...	...	...	...	1,817	...	1,831
Covenanted Civil Service Annuities	908	...	...	...	...	...	1,297	...	...	...	2,205
Pensions of the Bengal Civil Fund	1,643	...	...	...	...	155	...	...	...	...	1,798
Pensions of the Madras Civil Fund	561	...	...	...	...	...	...	...	1,589	...	2,150
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	...	320	320
Refunds	86	14	...	...	...	...	32	100	147	190	569
			2,495	24,244							
TOTAL IN INDIA Rx.	69,611	22,913	26,739		7,943	160,234	174,391	85,359	142,140	159,176	848,506
CHARGES IN ENGLAND £											1,726,046
EXCHANGE ON CHARGES IN ENGLAND Rx.											749,557
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES Rx.											3,324,109

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts from Sale of Stationery, &c.	358	19	175	2,628	116	5,171	710	2,466	4,243	2,364	18,250
Sale of Gazettes and other Publications	4,740	29	...	782	47	8,058	3,031	524	3,473	2,627	23,411
Other Press Receipts	9,584	3,849	...	628	337	4,866	5,229	10,749	2,745	3,760	41,747
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	14,682	3,997	175	4,038 = 4,213	500	18,095	8,970	13,739	10,461	8,751	83,408

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1892.

			Rx.	*Rx.*
INDIA, GENERAL.				
Purchase of Stationery			53	
Refunds			330	
Printing Establishment and Charges:				
Government Central Press Establishment:				
Superintending Officers	1,443			
Establishment	45,729			
Official Postage	4,536			
Purchase of Materials and Stock	513			
Contingencies	3,683			
Carried forward	55,904			
Brought forward		55,904		
Branch Press, Simla		19,115		
Secretariat Presses:				
Foreign Department	2,176			
Military Department	4,989			
Private Secretariat Department	3,029			
		10,194		
Mysore Residency		312		
Work done at Contract Rates		25,671		
			111,196	
			111,579	
Deduct—Value of Stationery supplied from Central Stores to the several Governments		*199,635*		
" " " to the Postal Department		*47,225*	*246,860*	
				—135,281
CENTRAL PROVINCES.				
Stationery supplied from Central Stores			7,906	
Purchase of Stationery			1,787	
Printing Establishment and Charges:				
Superintending Officers	539			
Establishment	4,227			
Official Postage	365			
Purchase of Materials and Stock	472			
Carried forward	5,603			
Brought forward		5,603		
Work done at Contract Rates		2,239		
Contingencies		514	8,356	18,049
		Carried forward Rx.		*—117,232*

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1892—*continued.*

				Rx.	Rx.
Upper Burma.		Brought forward		...	—117,232
Stationery supplied from Central Stores			1,485		
Purchase of Stationery			497		
Work done at Contract Rates			2		
				1,984	
Lower Burma.					
Stationery supplied from Central Stores				13,665	
Purchase of Stationery				1,004	
Refunds				6	
Printing Establishment and Charges:		Brought forward	21,868		
Superintending Officer	954	Official Postage	883		
Establishment	19,647	Contingencies	2,494		
Purchase of Materials and Stock	1,267	Work done at Contract Rates	5		
Carried forward	21,868			25,250	
					41,909
Assam.					
Stationery supplied from Central Stores				2,546	
Purchase of Stationery				647	
Refunds				9	
Printing Establishment and Charges:		Brought forward	3,874		
Superintending Officer	331	Official Postage	52		
Establishment	2,454	Work done at Contract Rates	3		
Purchase of Materials and Stock	1,089	Contingencies	161		
Carried forward	3,874			4,090	
					7,292
Bengal.					
Stationery supplied from Central Stores				80,543	
Stationery Office at the Presidency				12,973	
Purchase of Stationery				193,801	
Refunds				167	
Printing Establishment and Charges:		Brought forward	29,145		
Superintending Officer	1,248	Official Postage	1,313		
Establishment	22,772	Work done at Contract Rates	3,263		
Purchase of Materials and Stock	1,023	Government Publications	2,531		
Contingencies	4,102			36,252	
Carried forward	29,145				323,736
North-Western Provinces and Oudh.					
Stationery supplied from Central Stores				17,375	
Purchase of Stationery				6,681	
Refunds				12	
Printing Establishment and Charges:		Brought forward	21,610		
Superintending Officers	2,499	Official Postage	1,422		
Establishment	13,514	Contingencies	2,218		
Purchase of Materials and Stock	5,213	Work done at Contract Rates	4,950		
Lithography	384			30,200	
Carried forward	21,610				54,268
Punjab.					
Stationery supplied from Central Stores				10,921	
Purchase of Stationery				13,856	
Refunds				35	
Printing Establishment and Charges:		Brought forward	20,033		
Superintending Officers	851	Official Postage	1,012		
Establishment	8,350	Contingencies	1,045		
Purchase of Materials and Stock	125	Work done at Contract Rates	7,945		
Lithography	10,707				
Carried forward	20,033			30,035	
					54,847
Madras.					
Stationery supplied from Central Stores				37,794	
Stationery Office at the Presidency				2,302	
Purchase of Stationery				17,989	
Refunds				32	
Printing Establishment and Charges:		Brought forward	25,274		
Superintending Officers	1,666	Official Postage	971		
Establishment	20,969	Contingencies	2,287		
Purchase of Materials and Stock	2,639	Work done at Contract Rates	6,760		
Carried forward	25,274				
			35,292		
Deduct—Cost of Printing work done for the Postal Department			*146*	35,146	
					93,263
Bombay.					
Stationery supplied from Central Stores				27,400	
Stationery Office at the Presidency				3,356	
Purchase of Stationery				26,102	
Refunds				17	
Printing Establishment and Charges:		Brought forward	24,390		
Superintending Officers	1,229	Contingencies	1,700		
Establishment	20,897	Work done at Contract Rates	1,710		
Purchase of Materials and Stock	2,264	Official Postage	1,182		
Carried forward	24,390			28,982	85,857
			Total in India . Rx.		543,940
Charges in England—					
Stores for India: For Bengal				18,008	
For Madras				7,606	
For Bombay				9,495	
				35,109	
Stationery, Printing, and Bookbinding for the India Office, &c.				5,989	£
					41,098
Exchange on Charges in England				Rx.	17,847
			Total Charges for Stationery and Printing . Rx.		602,885

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31ST March 1892.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	*Credits or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Result. Gain.	Net Result. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.						
GUARANTEED.	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Net Repayments in India:						
Bombay, Baroda and Central India Railway	131,470	57,093	11,952	38,752	...	6,389
Great Indian Peninsula Railway	397,158	172,471	36,105	131,240	...	5,126
Madras Railway	22,598	9,813	2,054	27,854	20,095	...
	551,226	239,377	50,111	197,846	20,095	11,515
STATE.						
Net Withdrawals in India:						
Southern Mahratta Railway	19,735	*8,570*	*263*	...	8,307	...
Mysore Railway	8,916	*3,872*	*3,018*	...	854	...
Indian Midland Railway	65,048	*28,248*	*4,888*	...	23,360	...
Bengal-Nagpur Railway	303,088	*131,620*	*73,278*	...	58,342	...
(*a*) Bengal Central Railway	11,701	*5,081*	*4,306*	...	775	...
(*b*) Rohilkund-Kumaon Railway	*122,705*	53,286	46,494	...	...	6,792
	285,783	*124,105*	*39,259*	...	91,638	6,792
	265,443	115,272	10,852	197,846	111,733	18,307
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transactions	96,359	41,845	40,832	...	...	1,013
Other Transactions	*140,631*	*61,071*	*41,045*	...	20,026	...
Other Remittance Transactions:						
East Indian Railway Advances	201,032	87,301	62,755	...	...	24,546
Rajputana-Malwa Railway do.	93,287	40,511	33,633	...	...	6,878
South India Railway do.	62,587	27,179	20,204	...	...	6,975
Bengal and North Western Railway Advances	17,778	7,720	5,528	...	...	2,192
Family and miscellaneous Remittances made by means of rolls	287,991	125,064	105,468	...	...	19,596
Other Transactions	283,833	123,258	102,535	...	...	20,723
	902,236	391,807	329,910	...	20,026	81,923
TOTAL	1,167,679	507,079	340,762	197,846	131,759	100,230

NET GAIN BY EXCHANGE Rx. 31,529

N.B.—The figures in italics in columns 3 and 4 represent Credits and Debits respectively.

(*a*) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gain by Exchange on Transactions in India	703	...	800	1	...	...	...	...	...	802	2,306
Premium on Bills	8,924	75	2,779	1,661	80	5,514	236	508	1,692	3,014	24,483
Unclaimed Deposits	826	1,089	900	543	1,844	41,763	5,385	3,149	3,905	1,240	60,644
Treasure Trove	1,014	45	6	...	...	7	34	...	54	48	1,208
Unclaimed Bills of Exchange of more than Three Years' standing	12	7	31	15	3	23	27	62	38	98	316
Sale-proceeds of Durbar Presents	548	...	31	276	23	1,711	...	17	...	21	2,627
Sale of Old Stores and Materials	385	139	248	122	77	4,854	391	471	252	321	7,260
Sale of Land and Houses, &c.	...	738	...	192	1	281	490	11	161	3	1,877
Government Audit Fees	3,191	...	...	...	124	6,614	...	...	1,014	1,226	12,169
Contributions	138	229	...	...	...	...	10,879	...	8,276	9,487	29,009
Rents	668	4,950	15,492	13,956	1,112	3,634	14,981	4,221	40,813	1,053	100,880
Rates and Taxes	1	1,107	...	...	...	...	...	...	...	...	1,108
Miscellaneous Fees, Fines, and Forfeitures	2,766	295	20	30	196	15,533	105	298	5,140	1,188	25,571
Recovery of Insurance and other charges on English Stores	122	19	...	315	60	11,784	169	305	1,797	815	15,386
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	...	11,797	11,797
Revenue of Zaila	...	...	...	...	...	...	...	...	...	6,623	6,623
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	25	...	25
Extraordinary Items	...	...	...	...	3,100	...	150	1,490	3,764	22,386	30,890
Miscellaneous	5,445	784	1,058	2,993	465	31,714	2,248	9,069	12,306	2,571	68,653
			21,365	20,104							
TOTAL RECEIPTS IN INDIA . Rx.	24,743	9,477	41,469		7,085	123,432	35,095	19,601	79,237	62,693	402,832
RECEIPTS IN ENGLAND										£	12,549
EXCHANGE ON RECEIPTS IN ENGLAND										Rx.	5,449
										TOTAL MISCELLANEOUS RECEIPTS . . . Rx.	420,830

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ALLOWANCES, REWARDS, &c.:											
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	...	15	15
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	...	49	243	305	104	254	368	177	133	194	1,827
Rewards for Proficiency in Oriental Languages, &c.	398	18	1,111	777	336	850	280	165	623	1,199	5,757
REMITTANCE CHARGES:											
Charges for Remittance of Treasure	6,498	414	853	582	718	3,349	3,141	1,794	3,334	1,733	22,416
Discount on Supply Bills	19	...	...	...	...	...	...	9	...	...	28
Loss by Exchange on Local Transactions	638	...	...	...	...	...	...	...	...	68	706
BOOKS AND PERIODICALS:											
Subscription to Periodicals, &c.	204	...	...	...	...	...	54	...	98	1,440	1,796
Cost of Books and Publications	308	...	...	24	47	70	1,706	2	537	388	3,082
CHARITY:											
Donations for Charitable Purposes	776	226	3	146	200	11,632	4,186	359	5,681	5,159	28,368
Charges on account of European Vagrants	13	8	...	...	6	352	329	199	190	734	1,831
MISCELLANEOUS:											
Rewards for Destruction of Wild Animals	86	1,924	379	977	1,205	1,578	1,103	768	2,375	763	11,158
Petty, Provincial, and Local Establishments	1,636	2,288	3,877	5,269	4,181	4,900	4,091	5,357	23,568	1,808	56,975
Special Commissions of Enquiry	2,376	...	...	...	....	1,727	1,791	...	1,321	4,674	11,889
Irrecoverable Temporary Loans, written off	75	...	71	...	62	...	145	36	...	56	445
Charges for searching for Hidden Treasure	...	...	...	...	...	...	2	...	...	31	33
Contributions	...	...	...	...	1,046	...	...	266	689	512	2,513
Rents, Rates, and Taxes	433	...	108	918	282	2,459	29	...	855	21,769	26,853
Petty Construction and Repairs	55	...	...	...	8	...	...	...	...	...	63
Extraordinary Items	...	...	...	...	18,386	...	...	...	...	649	19,035
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	911	...	911
Miscellaneous and Unforeseen Charges	505	226	1,037	634	139	8,753	1,375	4,932	5,538	3,003	26,142
Expenses connected with the visit of H. H. the Czarewitch	3,519	...	...	...	...	...	...	...	...	...	3,519
Miscellaneous Refunds	1,710	234	807	20	2	1,695	380	157	291	642	5,938
TOTAL CHARGES IN INDIA . . Rx.	19,249	5,387	8,489	9,052 (18,141)	26,722	37,619	18,980	14,221	46,144	44,837	231,300
CHARGES IN ENGLAND . . . . . £											37,655
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.											16,352
TOTAL MISCELLANEOUS CHARGES . Rx.											285,307

GOVERNMENT OF INDIA.

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Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 1,268,319.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Net Charges	106	...	...	23,423
Construction of Protective Railways .	46A	Capital Expenditure	106	...	...	484,795
Construction of Protective Irrigation Works . . .	46B	Capital Expenditure	107	...	...	77,931
	46C	Detailed account of Ordinary Capital Expenditure to 31st March 1892 .	108	1,022,593	...	...
	46D	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1892	108	5,034,044	...	...
Reduction of Debt .	47	Charges	108	...	...	682,170
				Total .	...	1,268,319

No. 45.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1892.

	India, General.	Burma, Upper.	Bengal.	N.-W. P. & Oudh.	Madras.	Bombay.	TOTAL.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments and Office Contingencies	751	...	...	72	646	...	1,469
Charitable Relief	3,774	54	...	...	4,850	...	8,678
Relief Works	1,501	...	1,132	137	1,565	...	4,335
Irrecoverable Famine Advances written off	...	...	...	...	623	...	623
Special Public Works Charges	...	...	...	...	7,967	216	8,183
Miscellaneous	107	...	16	...	24	...	147
TOTAL	6,133	54	1,148	209	15,675	216	23,435
RECEIPTS.							
Miscellaneous	...	...	...	...	*12*	...	*12*
NET FAMINE CHARGES IN INDIA	6,133	54	1,148	209	15,663	216	23,423

No. 46A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS for the Year ended 31st March 1892.

EXPENDITURE ON PROTECTIVE RAILWAYS.	Outlay during 1891-92.	Outlay to end of 1891-92.
	Rx.	*Rx.*
Capital Outlay	(*a*) 484,795	(*a*) 3,418,774

(*a*) Details by Railways of this sum cannot be given, as the Grant for Railways from this source has not been allotted to individual Lines. Details of Construction-expenditure on Lines are exhibited in Account No. 70, page 196, in which this expenditure is incorporated and deducted at foot.

No. 46B.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1891-92.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct— *Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years, but charged to work in current year, in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
Bengal.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Orissa Coast Canal (*a*)	...	...	...	...	...	...	...	70,069	16,112	419	...	...	86,600	...	86,600
N.-W. P. and Ouah.															
Betwa Canal	889	192	2	...	...	93	990	301,656	85,368	9,448	1,866	21	398,359	*861*	397,498
Less—Capital Outlay charged to Minor Works.	...	...	...	...	...	...	...	*2,153*	*15,106*	*644*	...	...	*17,903*	...	*17,903*
	889	192	2	...	...	*93*	990	299,503	70,262	8,804	1,866	21	380,456	*861*	379,595
Punjab.															
Swat River Canal	846	185	—7	...	...	*24*	1,000	269,820	68,167	10,223	938	...	349,148	*559*	348,589
Less—Capital Outlay charged to Minor Works	...	...	...	...	...	...	...	*96,685*	*28,877*	*4,933*	*3,535*	...	*134,030*	*162*	*133,868*
	846	185	—7	...	...	*24*	1,000	173,135	39,290	5,290	—2,597	...	215,118	*397*	214,721
Madras.															
Buckingham Canal	21,087	4,710	29	...	*6*	...	25,820	593,381	141,889	14,281	...	...	749,551	*14*	746,537
Rushikulya Canal	52,083	11,820	221	...	*77*	...	64,047	195,071	40,363	11,917	...	341	247,692	*219*	247,473
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	} 610	8,086	336	...	...	9,032	...	9,032
Surveys	...	...	...	...	...	...	...								
	73,170	16,530	250	...	*83*	...	89,867	789,062	190,338	26,534	...	341	1,006,275	*233*	1,006,042
Less—Capital Outlay charged to Minor Works.	21,087	4,710	29	...	*6*	...	*25,820*	*527,913*	*140,822*	*14,205*	...	...	*682,940*	*14*	(*b*)*682,926*
	52,083	11,820	221	...	*77*	...	(*c*) 64,047	261,149	49,516	12,329	...	341	323,335	*219*	323,116
Bombay.															
Gokak Canal, 1st Section	3,164	574	—*361*	...	...	...	3,377	77,284	15,758	1,312	...	....	94,354	*26*	94,328
Mushwad Tank	51	25	—*93*	...	...	...	—*17*	157,232	34,046	6,278	...	...	197,550	*147*	197,409
Nira Canal	7,313	4,906	—*375*	...	...	...	11,844	390,093	95,509	12,871	...	...	498,473	*795*	497,678
Chankapur Tank	45	22	...	...	...	...	67	3,822	1,787	726	...	...	6,335	*11*	6,324
Maladevi Tank	...	...	...	...	...	...	...	2,097	1,160	145	...	...	3,402	*7*	3,395
	10,573	5,527	—*829*	...	...	...	15,271	630,528	148,260	21,332	...	...	800,120	*986*	799,134
Less—Capital Outlay charged to Minor Works	*3,164*	*574*	—*361*	...	...	...	*3,377*	*137,325*	*39,860*	*10,047*	...	...	*188,132*	*236*	(*b*)*187,896*
	7,409	4,953	—*468*	...	..	...	11,894	493,203	108,400	10,385	...	...	611,988	*750*	611,238
TOTAL	61,227	17,150	—*252*	...	*77*	*117*	77,931	1,297,059	283,580	37,227	—*731*	36	1,617,497	*2,227*	1,615,270
Divisible under— India							75,453								1,612,760
England							1,728								1,754
Exchange							750								756

(*a*) Construction of this Canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant.
(*b*) Details of this sum by Canals are given overleaf.
(*c*) Includes £1,728 on account of expenditure in England on stores, and Rx. 750 on account of exchange on it.

No. 46C.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1892, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	*162*	133,868
Madras.							
Buckingham Canal	527,913	140,822	14,205	...	682,940	*14*	682,926
Bombay.							
Gokak Canal (First Section) and Storage Works	52,342	10,898	1,354	...	64,594	*26*	64,568
Mushwad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	137,325	39,860	10,947	...	188,132	*236*	187,896
GRAND TOTAL	764,076	224,665	30,729	3,535	1,023,005	*412*	1,022,593

No. 46D.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	In India.	In England.	TOTAL.	In India.	In England.	Exchange.	TOTAL.	In India.	In England.	Exchange.	TOTAL.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
„ 1882-83	—*133,129*	...	—*133,129*	263,443	...	...	263,443	130,314	...	...	130,314
„ 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
„ 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
„ 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
„ 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
„ 1887-88	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
„ 1888-89	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
„ 1889-90	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
„ 1890-91	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
„ 1891-92	484,795	...	484,795	75,453	1,728	750	77,931	560,248	1,728	750	562,726
TOTAL	3,418,774	...	3,418,774	1,612,760	1,754	756	1,615,270	5,031,534	1,754	756	5,034,044

No. 47.—ACCOUNT of REDUCTION of DEBT for INSURANCE against FAMINE for the Year ended 31st March 1892.

INDIA, GENERAL.	*Rx.*
Amount transferred from Revenue for Reduction of Debt	682,170

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Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.* 163,233.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure	110	...	...	163,233
		TOTAL			...	163,233

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1891-92.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1891-92.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1891-92.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
PROVINCIAL.				
Assam.				
Jorhat	273	74,894	75,167	Details of Construction—expenditure on lines are exhibited in Account No. 70, pages 196 and 197, in which the expenditure is incorporated and deducted at foot.
Cherra-Companygunge	2	77,381	77,383	
	275	152,275	152,550	
Bengal.				
Kaunia-Dhurla	775	96,476	97,251	
N.-W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	2,300	356,046	358,346	
Madras.				
Mayavaram Mutupet	42,662	28,612	71,274	
Bombay.				
Hyderabad-Umarkot	117,221	3,640	120,861	
TOTAL	163,233	637,049	800,282	

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FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section H.—Railway Revenue Account.

Revenue *Rx.* 19,938,046. Expenditure *Rx.* 20,253,910.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.* (a)
State Railways . .	49	Gross Earnings and Working Expenses .	112	...	16,411,934	8,214,480
	49A	Interest on Debt	114	...	...	4,427,960
	49 A	„ „ India	114	2,985,161	...	...
	49 B	„ „ England, E. I. Railway .	116	452,038	...	...
	49 C	„ „ „ E. B. Railway .	116	49,554	...	...
	49 D	„ „ North-Western (S. P. and D. Railway) . . .	116	238,990	...	...
	49 E	„ „ Oudh and Rohilkand Railway	117	483,768	...	...
	49 F	„ „ South Indian Railway . .	117	218,449	...	...
	49 B, C and D	Annuities in purchase of Railways . .	116	...	...	2,428,763
	49 B	East Indian	116	1,673,978	...	...
	49 C	Eastern Bengal	116	173,636	...	...
	49 D	North-Western (Scinde, Punjab and Delhi)	116	581,149	...	...
	50	Interest on Advances to Companies . .	117	...	...	226,497
	51	Interest on Capital deposited by Companies .	117	...	...	1,004,674
Guaranteed Companies	49 A	Net Traffic Receipts	114	...	3,493,118	...
	49 A	Surplus Profits, Land and Supervision .	114	...	...	756,916
	49 A	Interest	114	...	...	3,069,430
	52	Detailed Account of Charges for Land and Supervision	118	19,257	...	...
	53	Total amount advanced for Guaranteed Interest	119	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . . .	119	...	32,994	...
	54 A	Land and Subsidy	119	...	...	32,265
	54 A	Advances of Interest	119	...	...	865
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	120	...	...	92,060
			Total .		19,938,046	20,253,910

(a) Includes Rx. 481,873 for payment on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	Capital Outlay to 31st March 1892.	GROSS EARNINGS. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED RAILWAYS.						
Great Indian Peninsula	1	27,680,666	907,642	3,486,949	82,685	4,477,276
Bombay, Baroda and Central India	2	9,582,300	458,778	928,948	34,567	1,422,293
Madras	3	11,977,567	361,379	564,899	20,574	946,852
TOTAL			1,727,799	4,980,796	137,826	6,846,421
STATE RAILWAYS. *India, General.*						
East Indian	4	(a)32,847,830	1,543,238	3,331,852	82,542	†4,957,632
Rajputana-Malwa System, including Cawnpore-Achnera, Rewari-Ferozepore and Holkar	5	12,998,495	652,817	1,526,230	26,069	2,205,116
Bhopal	6	167,623	...	...	13,088	13,088
			2,196,055	4,858,082	121,699	7,175,836
Central Provinces.						
Bengal-Nagpur	7	(d)9,262,339	113,754	481,816	41,747	637,317
Wardha Coal	8	498,120	...	...	25,897	25,897
Umaria Colliery	9	100,009	...	...	27,996	27,996
Warora Colliery	10	155,442	...	...	54,425	54,425
			113,754	481,816	150,065	745,635
Burma.						
Burma	11	3,067,551	218,433	181,809	5,796	406,038
Toungoo-Mandalay	12	2,119,515	142,122	77,756	3,764	223,642
			360,555	259,565	9,560	629,680
Assam.						
Jorhat	13	75,167	941	5,309	152	6,402
Cherra-Companyganj	14	77,383	234	1,590	129	1,953
			1,175	6,899	281	8,355
Bengal.						
Eastern Bengal	15	(b)10,106,263	413,260	638,274	94,850	1,146,384
Bengal Central‡	16	(d)995,990	54,460	20,773	877	76,110
Patna-Gya	17	435,011	39,673	18,296	2,802	60,771
Tirhoot	18	} 2,361,103	...	...	...	...
Bengal North-Western and Tirhoot	19	}	200,656	224,214	63,984	488,854
Nalhati	20	36,478	6,137	2,863	235	9,235
			714,186	904,420	162,748	1,781,354
North-Western Provinces and Oudh.						
Oudh and Rohilkand	21	10,363,864	402,717	430,966	45,603	879,286
Indian Midland	22	(d)8,563,823	174,160	237,154	24,698	436,012
Lucknow-Bareilly	23	(h) 803,400	26,524	29,358	431	56,313
Bareilly-Pilibhit	24	...	...	...	1,991	1,991
			603,401	697,478	72,723	1,373,602
Punjab.						
North-Western	25	(c)38,963,819	1,033,395	2,226,360	49,255	3,309,010
Amritsar-Pathankot	26	561,034	...	...	11,224	11,224
			1,033,395	2,226,360	60,479	3,320,234
Madras.						
Mysore	27	(d)1,501,967	60,761	70,177	3,418	134,356
South Indian	28	(g)7,423,667	378,284	323,000	24,700	725,984
Bezvada Extension	29	141,672	2,383	6,265	89	8,737
			441,428	399,442	28,207	869,077
Bombay.						
Dhond-Manmad	30	1,105,636	...	...	30,858	(e)30,858
Southern Mahratta	31	(f)9,408,100	201,573	251,731	23,999	477,303
			201,573	251,731	54,857	508,161
TOTAL STATE RAILWAYS			5,665,522	10,085,793	660,619	16,411,934

† Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and *Rx.* 100, Exchange thereon.
‡ Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(a) The actual Capital cost of the East Indian Railway is as follows:

	Rx.
By Company before purchase	30,650,000
„ Government before purchase	264,527
„ Government after purchase	1,933,303
	32,847,830

This excludes the premiums on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.

(c) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D.Ry.	11,075,320
„ Government before purchase do.	287,047
„ Government before and after purchase on the combined undertaking	27,601,452
	38,963,819

This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.

(d Rupee figures.
(e) Net Receipts.
(f) Represents rupee figures of the Southern Mahratta and Government Outlay on the Bellary-Kistna.

	Rx.
(h) State outlay	512,114
Rupee outlay	291,286
	803,400

(j) Exclusive of Rx. 481,873 on account of Surplus Profits paid to Companies. (See Note (a) on page 111.)

EXPENSES of RAILWAYS in INDIA during the year 1891-92.

WORKING EXPENSES.						NET RECEIPTS.	Percentage on Capital Outlay..	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	TOTAL.			
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
534,459	868,287	236,274	303,843	261,550	2,204,413	2,272,863	8.21	1
179,324	204,640	64,485	84,696	66,804	599,949	822,344	8·58	2
134,260	213,927	48,305	86,306	66,143	548,941	397,911	3·32	3
848,043	1,286,854	349,064	474,845	394,497	3,353,303	3,493,118	...	
355,575	388,965	112,206	276,578	207,323	1,340,647	3,616,985	11·01	4
177,476	420,997	101,464	138,374	132,286	970,597	1,234,519	9·50	5
...	...	....	...	8,228	8,228	4,860	2·90	6
533,051	809,962	213,670	414,952	347,837	2,319,472	4,856,304	...	
83,016	88,705	19,672	43,828	67,816	303,037	334,280	3·61	7
...	...	...	...	19,952	19,052	5,945	1·19	8
...	...	...	...	25,976	25,976	2,020	2.02	9
...	...	...	...	43,149	43,149	11,276	7.25	10
83,016	88,705	19,672	43,828	156,893	392,114	353,521	...	
83,727	65,931	15,555	37,274	25,641	228,128	177,910	5.80	11
32,261	40,500	9,543	22,848	17,054	122,206	101,436	4·79	12
115,988	106,431	25,098	60,122	42,695	350,334	279,346	...	
1,585	1,496	565	1,568	877	6,091	311	·41	13
280	581	185	495	367	1,909	44	·06	14
1,865	2,077	750	2,064	1,244	8,000	355	...	
186,957	114,764	38,303	118,057	168,198	626,279	520,105	5·14	15
10,881	10,232	3,387	10,540	11,315	46,355	29,755	2·99	16
4,224	4,952	1,475	3,625	11,707	25,983	34,788	8·00	17
...	...	...	...	2,216	2,216	—2,216		18
41,489	42,571	13,014	36,584	281,833	415,491	73,363	3·01	19
—361	1,002	844	1,239	2,094	4,818	4,417	12·11	20
243,190	173,521	57,023	170,045	477,363	1,121,142	660,212	...	
98,810	124,937	31,320	67,332	59,073	381,472	497,814	4·80	21
58,531	98,565	20,311	36,203	53,945	267,555	168,457	1·96	22
...	...	...	...	33,108	33,108	23,205	3·14	23
...	...	...	...	...	...	1,991		24
157,341	223,502	51,631	103,535	146,126	682,135	691,467	...	
634,618	705,165	214,542	242,544	156,666	1,953,535	1,355,475	3·48	25
...	...	...	...	...	...	11,224	2·00	26
634,618	705,165	214,542	242,544	156,666	1,953,535	1,366,699	...	
21,495	30,556	7,131	15,452	16,949	91,583	42,773	2·84	27
175,984	176,471	29,391	55,685	60,167	497,698	228,286	3 08	28
2,109	1,302	297	687	1,433	5,828	2,909	2·05	29
199,588	208,329	36,819	71,824	78,549	595,109	273,968	...	
...	...	...	...	...	...	30,858	2·79	30
73,673	105,692	24,601	53,271	53,529	310,766	166,537	1·77	31
73,673	105,692	24,601	53,271	53,529	310,766	197,395	...	
2,042,330	2,423,384	643,806	1,162,185	1,460,902	(*j*)7,732,607	8,679,327		

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows:

	Rx.
By Company before purchase	3,279,138
„ Government before purchase	42,448
„ Government after purchase	1,209,827
„ Capital outlay, Calcutta and South-Eastern Railway	936,475
„ „ „ Porada Section, Northern Bengal Ry.	156,000
„ „ „ Northern Bengal	2,362.401
„ „ „ Dacca	668,738
„ „ „ Kaunia-Dhurla	97,251
„ „ „ Assam-Behar Section	1,266,565
„ „ „ Barsoi-Kishengunj	87,420
	10,106,263

This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.

(*g*) The actual capital cost of the South Indian Railway is as follows:

	Rx.
By Company before purchase	4,703,280
„ Government after purchase on combined undertaking	1,192,213
„ Government on Villupuram-Guntakal to end of 1889-90	807,124
„ Government on Nellore Branch to end of 1889-90	631,050
	7,423,667

This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Net Receipts.	Gross Earnings.	CHARGED Working Expenses.	Interest and India.
GUARANTEED RAILWAYS.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Great Indian Peninsula	1	2,272,863	4,477,276	2,204,413	16,222
Bombay, Baroda and Central India	2	822,344	1,422,293	599,949	20,084
Madras	3	397,911	946,852	548,941	865
South Indian	4	...	...	...	...
		3,493,118	6,846,421	3,353,303	37,171
STATE RAILWAYS. *India, General.*					
East Indian	5	3,616,985	4,957,632	1,340,647	231,495
Rajputana-Malwa System	6	1,234,519	2,205,116	970,597	525,602
Bhopal	7	4,860	13,088	8,228	6,312
Store-keeper for State Railways	8	...	...	...	1,171
Expenditure in England for Stores purchased and remaining unappropriated	9	...	...	...	2,828
Godhrá-Rutlam	10	...	...	...	7,546
		4,856,364	7,175,836	2,319,472	774,954
Central Provinces.					
Bengal-Nagpur	11	334,280	637,317	303,037	(e) 19,415
Wardha Coal	12	5,945	25,897	19,952	20,481
Umaria Colliery	13	2,020	27,996	25,976	3,857
Bilaspur-Etawah	14	...	...	...	301
Nagpur-Chattisgarh Depreciation Account	15	...	...	...	3,342
Warora Colliery	16	11,276	54,425	43,149	6,192
		353,521	745,635	392,114	(a) 53,588
Burma.					
Burma	17	177,910	406,038	228,128	121,937
Toungoo-Mandalay	18	101,436	223,642	122,206	84,628
Mu Valley	19	...	...	...	34,850
Meiktila Branch	20	...	...	...	27
		279,346	629,680	350,334	241,442
Assam.					
Assam-Bengal	21	...	...	...	957
Jorhat	22	311	6,402	6,091	3,001
Cherra-Companyganj	23	44	1,953	1,909	3,095
		355	8,355	8,000	7,053
Bengal.					
Eastern Bengal	24	520,105	1,146,384	626,279	(c) 299,632
Bengal Central *	25	29,755	76,110	46,355	...
Patna-Gya	26	34,788	60,771	25,983	17,394
Tirhoot-Durbhunga-Bairagnia Branch	27	—2,216	...	2,216	93,724
Ranaghat-Bhagawnagola	28	...	...	...	1,210
Bengal North-Western and Tirhoot	29	73,363	488,854	415,491	...
Nalhati	30	4,417	9,235	4,818	1,427
Barsai-Kissengunj	31	...	...	..	1,748
		660,212	1,781,354	1,121,142	415,135
North-Western Provinces and Oudh					
Oudh and Rohilkand	32	497,814	879,286	381,472	1,070
Indian Midland	33	168,457	436,012	267,555	...
Bareilly-Pillbhit	34	1,991	1,991	...	...
Lucknow-Bareilly	35	23,205	56,313	33,108	(h)&(e) 27,877
Lucknow-Rae-Barielly-Jaunpore	36	...	...	...	637
Bareilly-Rampur-Moradabad	37	...	...	...	373
		691,467	1,373,602	682,135	29,957
Punjab.					
North-Western System	38	1,355,475	3,309,010	1,953,535	1,110,226
„ Railway Mianwali-Mari Branch	39	...	...	...	4,111
Amritsar-Pathankot	40	11,224	11,224	...	22,455
Sind-Peshin, Chaman Extension	41	...	...	...	61,463
„ „ Petroleum Operation	42	...	...	...	634
Frontier Railways Reserve	43	...	...	...	15,196
Peshawar Railway Reserve Materials	44	...	...	...	716
Mari-Attock	45	...	...	...	1,362
Mushkaf Bolan	46	...	...	...	3,714
		1,366,699	3,320,234	1,953,535	1,219,877
Madras.					
Mysore	47	42,773	134,356	91,583	...
South Indian	48	228,286	725,984	497,698	105,277
Bezvada Extension	49	2,909	8,737	5,828	5,629
Vizagapatam-Raipore	50	...	...	...	980
Dharmavaram-Hindupur Extension	51	...	...	...	2,381
Mayavaram-Mutupet	52	...	...	...	1,998
East Coast	53	...	...	...	38,744
		273,968	869,077	595,109	155,009
Bombay.					
Dhond-Manmad	54	30,858	30,858	...	44,102
Southern Mahratta (Subsidized)	55	166,537	477,303	310,766	(g) 66,300
Southern Mahratta	56	...	...	...	2,108
Hyderabad-Umarkot	57	...	...	...	2,490
		197,395	508,161	310,766	115,000
TOTAL STATE RAILWAYS		8,679,327	16,411,934	7,732,607	(e) 3,012,015

* Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(*g*) Interest on the Capital outlay of the Bellary-Kistna.

(*h*) 38 Interest on Debt — *Rx.* 20,438
38 „ Capital deposited by Companies — 7,439
27,877

(*i*) Moiety of surplus profits of South Indian Railway for 1890.

(*a*) Includes interest of the Bengal-Nagpur, Bengal Central, Southern
(*b*) Interest charges for the Mysore Railway are included in the amount
(*c*) Consists of interest charges of the —

	Rx.
Eastern Bengal	124,586
Northern Bengal	94,148
Dacca	26,699
Kaunia-Dharla	3,874
Assam-Behar Section	50,325
	299,632

GOVERNMENT in respect of RAILWAYS during the year 1891-92.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		No. of Items.
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,185,439	514,792	535,730	266	10,210	4,467,072	10,204	...	1
401,289	174,265	187,324	19	3,655	1,386,585	35,708	...	2
527,431	229,043	...	1,941	3,166	1,311,387	...	364,535	3
...	...	(i) 14,605	...	...	14,605	...	14,605	4
2,114,159	918,100	737,659	2,226	17,031	7,179,649	...	333,228	
1,482,306	643,710	302,361	...	...	4,000,519	957,113	...	5
...	...	117,288	...	...	1,613,487	591,629	...	6
...	...	...	...	...	14,540	...	1,452	7
...	...	...	...	...	1,171	...	1,171	8
...	...	...	...	...	2,828	...	2,828	9
...	...	...	...	...	7,546	...	7,546	10
1,482,306	643 710	419,649	...	...	5,640,091	1,535,745	...	
249,250	108,239	...	...	...	679,941	...	42,624	11
...	...	...	...	...	40,433	...	14,536	12
...	...	...	...	...	29,833	...	1,837	13
...	...	...	...	...	301	...	301	14
...	...	...	...	...	3,342	...	3,342	15
...	...	...	...	...	49,341	5,084	...	16
...	...	...	...	...	803,191	...	57,556	
(a) 249,250	(a) 108,239	...	...	...	350,065	55,973	...	17
...	...	...	...	...	206,834	16,808	...	18
...	...	...	...	...	34,850	...	34,850	19
...	...	...	...	...	27	...	27	20
...	...	...	...	...	591,776	37,904	...	
...	...	...	...	...	957	...	957	21
...	...	...	...	...	9,092	...	2,690	22
...	...	...	...	...	5,004	...	3,051	23
...	...	...	...	...	15,053	...	6,698	
...	67,577	...	...	...	1,149,101	...	2,717	24
155,613	14,657	10,645	...	...	105,407	...	29,297	25
33,750	...	...	...	...	43,377	17,394	...	26
...	...	...	...	...	95,940	...	95,940	27
...	...	...	...	...	1,210	...	1,210	28
...	...	...	...	...	415,491	73,363	...	29
...	...	...	...	...	6,245	2,990	...	30
...	...	...	...	...	1,748	...	1,748	31
...	...	...	...	...	1,818,519	...	37,165	
(a) 189,363	(a) 82,234	10,645	...	...	866,310	12,976	...	32
337,294	146,474	...	...	...	625,069	...	189,057	33
249,267	108,247	...	...	...	...	1,991	...	34
...	...	...	...	...	60,985	...	4,672	35
...	...	...	...	...	637	...	637	36
...	...	...	...	...	373	...	373	37
...	...	...	...	...	1,553,374	...	179,772	
(a) 586,561	(a) 254,721	...	...	...	3,883,900	...	574,890	38
571,819	248,320	...	...	...	4,111	...	4,111	39
...	...	...	...	...	22,455	...	11,231	40
...	...	...	...	...	61,463	...	61,463	41
...	...	...	...	...	634	...	634	42
...	...	...	...	...	15,196	...	15,196	43
...	...	...	...	...	716	...	716	44
...	...	...	...	...	1,362	...	1,362	45
...	...	...	...	...	3,714	...	3,714	46
571,819	248,320	...	...	...	3,993,551	...	673,317	
(b) ...	...	11,349	...	...	102,932	31,424	...	47
182,308	79,169	...	...	...	864,452	...	138,468	48
...	...	...	...	...	11,457	...	2,720	49
...	...	...	...	...	980	...	980	50
...	...	...	...	...	2,381	...	2,381	51
...	...	...	...	...	1,998	...	1,998	52
...	...	...	...	...	38,744	...	38,744	53
182,308	79,169	11,349	...	...	1,022,944	...	153,867	
...	...	...	...	...	44,102	...	13,244	54
277,410	120,469	40,230	...	...	815,175	...	337,872	55
...	...	...	...	...	2,108	...	2,108	56
...	...	...	...	...	2,490	...	2,490	57
(a) 277,410	(a) 120,469	40,230	...	...	863,875	...	355,714	
(f) 3,539,017	(f) 1,536,862	481,873	...	...	16,302,374	1,573,649	1,464,089	
						109,560		
					(d) Net loss on Railways		223,668	

Mahratta, and Indian Midland Railways shown in Accounts Nos. 50 and 51.
of interest shown against the Southern Mahratta (Subsidized) Railway.

(e) Includes Rx. 19,415 and Rx. 7,439 on account of interest paid in India on Capital deposited by the Bengal-Nagpur and Rohilkhand and Kumaun Railway Companies respectively.

(f) Shown in Account No. 3 under Railway Revenue Account—

	England.	Exchange.
	£	Rx.
Interest on Debt	1,005,952	436,847
Annuities in purchase of Railways	1,693,388	735,375
Interest chargeable against Companies on Advances	157,919	68,578
Interest on Capital deposited by Companies	681,758	296,062
TOTAL	3,539,017	1,536,862

	Rx.
(d) Net Loss on Guaranteed and State Railways as above	223,668
Add:	
Net Payment on account of Subsidized Railways Accounts Nos. 54 and 54A.	136
Miscellaneous Railway Expenditure, Account No. 55	92,060
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	315,864

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1891-92, of the EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	64,604	28,055	92,659
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	213	...	...	213
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	243,132	105,583	348,715
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	3,229	10,664
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	231,282	...	...	231,282
TOTAL INTEREST ON DEBT	231,495	315,171	136,867	683,533
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	848,976	368,678	1,217,654
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	54,785	23,791	78,576
Contribution towards management	...	1,374	597	1,971
Interest in lieu of deferred Annuity	...	262,000	113,777	375,777
TOTAL ANNUITIES IN PURCHASE	...	1,167,135	506,843	1,673,978
TOTAL	231,495	1,482,306	643,710	2,357,511

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1891-92, of the EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	13,947	6,057	20,004
Interest on India 3½ per cent. Stock issued in redemption of Annuity	...	20,582	8,938	29,520
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	9	30
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	124,586	...	...	124,586
TOTAL INTEREST ON DEBT	124,586	34,550	15,004	174,140
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	50,743	167,592
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	4,085	1,774	5,859
Contribution towards management	...	129	56	185
TOTAL ANNUITIES IN PURCHASE	...	121,063	52,573	173,636
TOTAL	124,586	155,613	67,577	347,776

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1891-92, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	*Rx.*	£	*Rx.*	*Rx.*
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity	...	166,629	72,361	238,990
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,110,226		...	1,110,226
TOTAL INTEREST ON DEBT	1,110,226	166,629	72,361	1,349,216
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,352	161,264	532,616
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	33,579	14,582	48,161
Contribution towards management	...	259	113	372
TOTAL ANNUITIES IN PURCHASE	...	405,190	175,959	581,149
TOTAL	1,110,226	571,819	248,320	1,930,365

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1891-92, of the OUDH AND ROHILKAND RAILWAY.

INTEREST ON DEBT.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	103,812	45,081	148,893
Interest on 3½ per cent. Stock issued in redemption of Debenture Stock	...	—203	—88	—291
Interest on 3 per cent. Stock issued in redemption of Debentures	...	231,804	100,664	332,468
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	1,881	817	2,698
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year *plus* half the Outlay of the year	1,070	...	...	1,070
TOTAL	1,070	337,294	146,474	484,838

No. 49F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1891-92 of the SOUTH INDIAN RAILWAY.

INTEREST ON DEBT.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	54,284	23,573	77,857
Interest on 3 per cent. Stock issued in redemption of Debentures	...	98,024	42,568	140,592
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year *plus* half the Outlay of the year	105,277	...	...	105,277
TOTAL	105,277	152,308	66,141	323,726

No. 50.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1891-92.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	78,000	33,872	111,872
Bengal.				
Bengal Central	...	16,250	7,057	23,307
N.-W. P. and Oudh.				
Indian Midland	...	37,259	16,180	53,439
Bombay.				
Southern Mahratta	...	26,410	11,469	37,879
TOTAL	...	157,919	68,578	226,497

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDIZED RAILWAY COMPANIES debited to IMPERIAL FUNDS, during the Year 1891-92.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,250	74,367	265,032
Bengal.				
Bengal Central	...	17,500	7,600	25,100
N.-W. P. and Oudh.				
Indian Midland	...	212,008	92,067	304,075
Lucknow-Bareilly	7,439	...	...	7,439
Madras.				
South Indian	...	30,000	13,028	43,028
Bombay.				
Southern Mahratta	...	251,000	109,000	360,000
TOTAL	26,854	681,758	296,062	1,004,674

No. 52.—DETAILED ACCOUNT of CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year ended 31st March 1892.

		India.	Central Provinces.	Bengal.	N.-W. Provinces.	Madras.	Bombay.	TOTAL.
SURPLUS PROFITS.								
Great Indian Peninsula		535,730	...	...	...	...	...	535,730
Bombay, Baroda and Central India		187,324	...	...	...	...	...	187,324
South Indian		14,605	...	...	...	...	...	14,605
TOTAL		737,659	...	...	...	...	...	737,659
COMPENSATION FOR LAND.								
	Rx.							
Madras Railway	1,968							
Deduct—Sale-proceeds of Land relinquished	27	...	...	...	...	1,941	...	1,941
Great Indian Peninsula Railway		...	...	...	...	...	266	266
Bombay, Baroda and Central India Railway		...	...	...	...	...	19	19
TOTAL		...	...	...	...	1,941	285	2,226
ESTABLISHMENT.								
Director General of Railways, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies		14,748	6,832	8,056	7,044	7,394	11,517	55,591
Examiners of Railway Accounts and ther Establishments, Salaries, Travelling Allowances and Contingencies		...	3,902	2,748	3,372	4,347	9,491	23,860
Deduct—Contribution for Government supervision, audit and control for 1891-92, recoverable from Companies :								
East Indian Railway	*10,000*							
Rajputana-Malwa system	*13,375*							
Bengal and North-Western and Tirhoot	*2,959*							
Bengal-Nagpur	*6,708*							
Bengal-Central	*1,002*							
Indian Midland	*5,419*							
Southern-Mahratta and Mysore	*10,840*							
Lucknow-Bareilly	*1,013*							
South Indian	*9,289*							
Delhi-Umballa-Kalka	*1,815*							
		—62,420	...	...	...	...	...	*—62,420*
TOTAL		*—47,672*	10,734	10,804	10,416	11,741	21,008	17,031
GRAND TOTAL		689,987	10,734	10,804	10,416	13,682	21,293	756,916

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1892, the NET REVENUE of the several COMPANIES to the 31st of December 1891, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1892.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1891, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway . .	11,283,895	87,335	11,371,230	9,333,790	2,037,440
Great Indian Peninsula Railway	32,262,228	470,140	32,732,368	28,834,287	3,898,081
Madras Railway	15,477,725	2,142	15,479,867	7,463,008	8,016,859
TOTAL £	59,023,848	559,617	59,583,465	45,631,085	13,952,380

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST), credited to IMPERIAL FUNDS, during the Year.

IN INDIA—		
Madras—		*Rx.*
Recovery of NET LOSS on the Mysore Railway, (after paying interest) from H. H. the Maharaja of Mysore		31,567
IN ENGLAND—		
Rohilkund and Kumaun Railway:		
Government share of Surplus Profits taken in reduction of the Company's Debt for advance of interest . . . . . £	995	
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . *Rx.*	432	
		1,427
TOTAL RECEIPTS . *Rx.*		32,994

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST), debited to IMPERIAL and PROVINCIAL FUNDS, during the Year.

IN INDIA.	IMPERIAL.	PROVINCIAL.	TOTAL.
Assam.	*Rx.*	*Rx.*	*Rx.*
Subsidy to the Assam Railway and Trading Company . . .	...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company	...	70	
Bengal.	...	10,070	10,070
Compensation for land taken up by—			
Bengal and North-Western	11,947	...	
Bengal Central	—13	...	
Dooars	...	136	
N.-W. Provinces and Oudh.	11,034	136	12,070
Subsidy to Rohilkund-Kumaun Railway Company	...	4,000	4,000
Punjab.			
Delhi-Umballa-Kalka—			
Land	3,574	...	3,574
Madras.			
Nilgiri— *Rx.*			
Land 2,551			
Interest 865			
	3,416	...	3,416
TOTAL .	18,024	14,206	33,130

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year ended 31st March 1892.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	TOTAL.
	Rx.	*Rx.*	*Rx.*
IMPERIAL.			
India, General.			
Surplus Establishment and Miscellaneous Charges	7,090	...	
Director-General's Establishment	14,747	...	
Port Store-keeper's and Stock Verifier's Establishment	2,213	...	
TOTAL	24,050	...	24,050
Central Provinces.			
Sambalpur Road Survey	—665	...	
Sambalpur Khurda Survey	4,452	...	
TOTAL	3,787	..	3,787
Burma.			
Meiktila Myingyan Survey	1,563	...	1,563
Bengal.			
Mogul Sarai-Howrah Survey	6,450	...	
Share of Secretariat Establishment	...	7,616	
TOTAL	6,450	7,616	14,066
North-Western Provinces and Oudh.			
Lucknow-Rae Bareli-Benares Survey	...	703	703
Punjab.			
Wazirabad-Multan Survey	694	...	
Kashmir Surveys	18,966	...	
Frontier Surveys	12,166	...	
Abt Material and Engine Suspense Account	—662	...	
Zhob Valley Survey	11,782	...	
Jungshahi-Tatta Survey	14	...	
Kalka-Simla Survey	672	...	
TOTAL	43,632	....	43,632
Madras.			
Kurnool Branch Survey	159		
Palghat-Kurapatam Survey	...	1,286	
East Coast Survey	...	1,817	
Nellore-Guntoor Survey	...	20	
Madras-Gudur Survey	...	51	
Bezvada-Masulipatam Survey	...	16	
Nanjangode-Gudulur Survey	...	420	
TOTAL	159	3,610	3,769
Bombay.			
Nusseerabad-Kekri-Survey	72		
Mehsana-Viramgam (Land)	545		
Anand-Petlad (Land)	—35		
Nadiad-Kapadvanj Survey	...	—85	
Broach-Jambusar Survey	...	—63	
Ahmedabad-Prantij Survey	...	56	
TOTAL	582	—92	490
GRAND TOTAL . Rx.	80,223	11,837	92,060

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section J.—Irrigation.

Revenue *Rx.* 2,272,040. Expenditure *Rx.* 2,945,019.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	122	...	1,404,737	...
	58	Portion of Land Revenue due to Irrigation. (See also Account No. 13A) . . .	126	...	673,189	...
	57	Working Expenses (Abstract Account) .	123	...	...	761,445
	57 A	„ „ (Detailed Account) .	124	761,445	..	...
	58	Statement of Financial Results . . .	126	...	...	...
		Interest on Debt. (See Account No. 58) .	126	...	...	1,109,678
Minor Works and Navigation . .	59	Gross Receipts	128	...	194,114	...
	60	Expenditure (Abstract Account) . .	135	...	...	1,073,896
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	138	98,155	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	142	264,053	...	...
			TOTAL .		2,272,040	2,945,019

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1891-92.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Betwa Canal	9,777	2	79	89	191	...	...	...	33	22	36	10,229
TOTAL	9,777	2	79	89	191	...	...	...	33	22	36	10,229
Punjab.												
Western Jumna Canal	97,216	40,666	563	180	1,467	280	1,970	8,009	164	288	324	151,127
Bári Doáb Canal	153,184	...	1,343	...	3,771	1,137	9,440	...	115	248	602	169,840
Sirhind Canal	193,548	...	654	...	748	1,273	7,516	1,090	351	103	367	205,650
Lower Sohag and Para Canal	5,574	...	3	...	...	15	...	...	...	15	324	5,931
Chenab Canal	10,158	...	16	...	...	...	...	...	85	14	21	10,294
Sidhnai Canal	20,349	...	28	...	...	24	...	...	28	21	7	20,457
Swat River Canal	20,008	...	26	...	15	8	221	...	61	8	22	20,369
	500,037	(a)40,666	2,633	180	6,001	2,737	19,147	9,099	804	697	1,667	583,668
Deduct—Share of Revenue of Sirhind Canal due to Native States	...	...	5	...	425	432	2,609	300	143	1	140	4,055
TOTAL	500,037	(a)40,666	2,628	180	5,576	2,305	16,538	8,799	661	696	1,527	579,613
Madras.												
Godávári Delta Project	...	...	...	...	511	844	...	9,629	16	...	96	11,096
Kistna Delta Project	...	...	...	136	301	460	...	3,457	259	...	218	4,831
Pennér Anicut Project	...	...	...	...	...	83	...	...	...	...	...	83
Cauvery Delta Project	...	...	...	...	224	215	...	...	6	...	24	469
Sriváikuntham Anicut Project	...	...	...	75	...	61	...	...	20	...	...	156
Sangam Anicut System	...	...	...	...	...	74	...	...	...	...	...	74
Kurnool Canal	10,932	...	...	300	...	397	...	134	58	...	21	11,842
TOTAL	10,932	...	...	511	1,036	2,134	...	13,220	359	...	359	28,551
Bombay.												
Desert Canal	937	...	...	...	3	...	...	...	12	...	22	974
Begari Canal	1,413	...	...	...	3	...	...	...	1	...	18	1,435
Eastern Nara Works	292	...	...	...	206	...	...	...	6	...	1,540	2,044
Hathmati Canal	924	...	14	...	97	...	...	...	...	...	1	1,036
Pravara River Works—Lakh Canal	153	...	...	...	16	...	...	...	1	...	...	170
Kadva River Works	758	...	...	...	22	...	...	...	3	...	2	785
Krishna Canal	2,919	...	...	22	137	...	...	...	9	...	3	3,090
Lower Panjhra River Works	1,093	...	2	...	42	...	...	...	...	...	1	1,138
Ekruk Tank	1,227	...	286	369	706	...	...	...	1	...	22	2,611
Mutha Canals	14,382	...	180	9,329	154	...	360	...	14	...	337	24,756
Unharwáh Canal	...	...	...	...	...	...	...	...	1	...	1	2
Mhaswad Tank	1,844	...	...	...	10	...	...	...	4	...	52	1,910
Nirá Canal	4,256	...	...	...	41	...	...	...	46	...	106	4,449
TOTAL	30,198	...	482	9,720	1,437	...	360	...	98	...	2,105	44,400
Total Imperial	550,944	40,668	3,189	10,500	8,240	4,439	16,898	22,019	1,151	718	4,027	662,793

Provincial.												
Bengal.												
Orissa Project	21,726	...	5	...	92	93	...	13,590	633	...	961	37,100
Midnapore Canal	13,298	...	...	...	4	1	...	13,257	71	...	1,839	28,470
Tidal Canal	...	...	...	...	3	...	...	3,635	27	...	27	3,692
Sone Project	81,175	...	106	...	99	74	105	6,652	840	...	1,958	91,009
TOTAL	116,199	...	111	...	198	168	105	37,134	1,571	...	4,785	160,271
N.-W. Provinces and Oudh.												
Ganges Canal	235,238	11,447	164	48	9,255	...	2,683	867	66	776	1,141	261,685
Lower Ganges Canal	153,370	18,154	239	69	2,885	...	856	554	174	626	1,667	178,594
Agra Canal	46,053	8,680	100	...	4,014	...	219	768	31	102	133	60,100
Eastern Jumna Canal	74,907	1,399	27	201	3,375	...	966	15	18	269	117	81,294
TOTAL	509,568	(*a*)39,680	530	318	19,529	...	4,724	2,204	289	1,773	3,058	581,673
Total Provincial	625,767	(*a*)39,680	641	318	19,727	168	4,829	39,338	1,860	1,773	7,843	741,944
GRAND TOTAL	1,176,711	80,348	3,830	10,818	27,967	4,607	21,727	61,357	3,011	2,491	11,870	1,404,737

(*a*) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1891-92.

	Imperial.					Provincial.			Grand Total.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Bengal.	N.-W. P. and Oudh.	Total.	
Working Expenses and Maintenance:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Extensions and Improvements	403	20,306	12,100	6,185	38,994	881	20,968	21,849	60,843
Repairs	3,129	111,955	53,591	22,846	191,521	60,432	97,292	157,724	349,245
Establishment	(*a*)6,061	95,168	43,923	13,659	158,811	62,762	(*c*) 120,360	183,122	341,933
Tools and Plant	56	2,669	8,442	862	12,029	10,931	2,229	13,160	25,189
Profit and Loss	...	23	...	...	23	...	...	...	23
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	146	(*b*)625	126	64	961	411	1,141	1,552	2,513
TOTAL	9,795	230,746	118,182	43,616	402,339	135,417	241,990	377,407	779,746
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions	...	*17,708*	*593*	...	*18,301*	...	...	...	*18,301*
GRAND TOTAL Rx.	9,795	213,038	117,589	43,616	384,038	135,417	241,990	377,407	761,445

(*a*) Includes *Rx.* 29, Charges in Civil Department for collection of Owner's Rates.
(*b*) Includes *Rx.* 13 on account of refund of Owners' Rates.
(*c*) Includes *Rx.* 1,556 for Charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during and to end of the Year 1891-92.

	Expenditure during the Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
Imperial.																
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Lower Ganges Canal	...	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
Betwa Canal	403	3,129	(*b*) 6,061	56	...	146	...	9,795	2,710	18,493	34,806	795	...	188	...	56,992
TOTAL	403	3,129	6,061	56	...	146	...	9,795	32,613	18,493	42,575	1,921	...	188	...	95,790
Punjab.																
Western Jumna Canal	2,639	24,587	19,990	786	1	(*a*) 204	...	48,207	46,441	790,677	737,429	12,926	323	5,770	...	1,593,566
Bári Doab Canal	8,057	31,922	31,381	767	...	297	...	72,424	56,360	647,973	692,472	17,204	107	4,777	...	1,418,893
SirhindCanal	7,121	34,942	29,896	565	22	110	...	72,656	61,779	209,144	165,619	3,464	46	429	...	440,481
Lower Sohag and Para Canal	48	4,519	3,372	9	...	13	...	7,961	127	15,437	16,120	21	...	21	...	31,726
Chenab Canal	450	7,864	2,078	331	...	1	...	10,724	684	29,719	12,073	580	...	10	...	43,066
Sidhnai Canal	930	4,272	3,980	13	...	...	...	9,195	2,972	18,568	15,664	447	...	16	...	37,667
Swat River Canal	1,061	3,849	4,471	198	...	...	...	9,579	3,381	22,547	27,307	498	...	50	...	53,783
Deduct—Share of Working Expenses of Sirhind Canal due from Native States.	20,306 *2,260*	111,955 *9,578*	95,168 *5,644*	2,669 *221*	23 ...	625 *5*	...	230,746 *17,708*	171,744 *20,077*	1,734,065 *57,945*	1,666,684 *39,165*	35,140 *1,068*	476 *8*	11,073 *59*	...	3,619,182 *118,322*
TOTAL	18,046	102,377	89,524	2,448	23	620	...	213,038	151,667	1,676,120	1,627,519	34,072	468	11,014	...	3,500,860
Madras.																
Godávárí Delta System	3,561	24,208	19,947	3,825	...	28	...	51,569	40,330	687,676	410,228	92,339	...	1,244	...	1,231,817
Kistna Delta System	1,453	20,859	15,322	4,376	...	33	...	42,043	20,701	413,697	243,093	52,820	...	1,442	...	731,753
Deduct—Contributions	*4*	...	*1*	...	...	...	...	*5*								
Pennér Anicut System	209	1,286	293	—*1*	...	...	...	1,787	7,735	44,334	27,342	1,114	...	1	...	80,526
Cauvery Delta System	3,891	—*3,295*	3,591	—*72*	...	1	...	4,116	49,064	431,898	173,204	10,951	...	41	...	665,158*
Deduct—Contributions	*451*	*26*	*104*	*7*	...	...	...	*588*								
Srivaikuntham Anicut System	535	542	894	—*8*	...	...	...	1,963	6,029	27,620	16,802	588	...	26	...	51,065*
Sangam Anicut System	1,271	1,645	656	—*3*	...	...	...	3,569	3,291	14,624	7,204	77	...	...	...	25,196*
Kurnool Canal (*c*)	966	7,976	3,053	325	...	64	...	12,384	21,835	95,610	34,329	5,137	...	371	...	157,282
Barur Tank Project	214	370	167	...	...	...	...	751	233	1,006	371	...	...	...	...	1,610
	12,100	53,591	43,923	8,442	...	126	...	118,182	149,218	1,716,465	912,573	163,026	...	3,125	...	2,944,407
Deduct—Outlay from Contributions	*455*	*26*	*105*	*7*	...	...	...	*593*	...	...	...	...	...	...	...	...
TOTAL	11,645	53,565	43,818	8,435	...	126	...	117,589	149,218	1,716,465	912,,573	163,026	...	3,125	...	2,944,407

Bombay.																
Desert Canal	3,481	4,791	2,853	27	...	...	...	11,152	3,960	34,402	12,961	282	...	...	...	51,605
Begari Canal	2,521	2,123	1,646	24	...	...	...	6,314	7,694	129,042	32,815	651	...	1	...	170,203
Eastern Nara Works	183	5,687	1,896	511	...	...	...	8,277	3,646	146,928	66,404	2,053	...	5	...	219,036
Hathmati Canal	...	451	122	4	...	...	...	577	210	7,940	5,159	30	19	247	...	13,605
Pravara River Works—Lakh Canal	...	170	109	4	...	...	...	283	63	6,158	3,926	123	...	4	...	10,274
Kádva River Works	...	446	308	8	...	...	...	762	15	5,244	3,911	127	...	19	...	9,316
Krishna Canal	...	601	268	10	...	...	...	879	66	19,956	14,426	200	...	12	...	34,660
Lower Panjhra River Works	...	661	366	...	...	1	...	1,028	67	6,090	2,830	81	2	178	...	9,248
Ekruk Tank	...	721	509	14	...	...	...	1,244	28	18,904	11,318	218	...	...	...	30,468
Mutha Canals	...	3,514	3,562	194	...	63	...	7,333	253	62,537	31,405	513	...	414	...	95,122
Unharwáh Canal	...	591	183	8	...	...	...	782	...	5,882	1,689	57	...	...	...	7,628
Gokak Canal, First Section	...	...	...	...	...	...		...	39	1,052	759	37	...	8	...	1,895
Mhaswad Tank	...	653	442	8	...	...	...	1,103	...	4,812	2,753	49	...	...	...	7,614
Nira Canal	...	2,437	1,395	50	...	...	...	3,882	...	10,270	5,135	140	...	4	...	15,549
TOTAL	6,185	22,846	13,659	862	...	64	...	43,616	16,041	459,217	195,491	4,561	21	892	...	676,223
Total Imperial	36,279	181,917	153,062	11,801	23	956	...	384,038	349,539	3,870,295	2,778,158	203,580	489	15,219	...	7,217,280
Provincial.																
Bengal.																
Orissa Project	500	17,064	19,335	2,702	...	8	...	39,609	665	417,148	224,880	27,501	186	384	...	(d)670,764
Midnapore Canal	...	14,126	6,430	5,176	...	1	...	25,733	4,074	234,960	117,192	40,473	...	151	...	396,850
Tidal Canal	...	3,259	1,439	169	...	...	...	4,867	475	54,693	20,050	4,146	...	98	...	79,462
Sone Project	381	25,983	35,558	2,884	...	402	...	65,208	2,774	437,192	368,860	29,942	...	10,224	...	848,992
TOTAL	881	60,432	62,762	10,931	...	411	...	135,417	7,988	1,143,993	730,982	102,062	186	10,857	...	1,996,068
N.-W. Provinces and Oudh.																
Ganges Canal	11,177	40,723	51,231	1,535	...	272	...	104,938	125,013	1,061,926	1,309,089	46,785	4,948	4,548	...	2,552,309
Lower Ganges Canal	6,243	35,101	43,073	—238	...	595	...	84,774	101,031	497,392	606,221	8,615	...	2,248	...	1,215,507
Agra Canal	1,326	10,115	11,753	482	...	163	...	23,839	28,138	170,046	164,643	5,118	...	4,713	...	372,658
Eastern Jumna Canal	2,222	11,353	14,303	450	...	111	...	28,439	33,372	322,942	440,060	4,998	32	2,071	...	803,475
TOTAL	20,968	97,292	(e)120,360	2,229	...	1,141	...	241,990	287,554	2,052,306	2,520,013	65,516	4,980	13,580	...	4,943,949
Total Provincial	21,849	157,724	183,122	13,160	...	1,552	...	377,407	295,542	3,196,299	3,250,995	167,578	5,166	24,437	...	6,940,017
GRAND TOTAL	58,128	339,641	336,184	24,961	23	2,508	...	761,445	645,081	7,066,594	6,029,153	371,158	5,655	39,656	...	14,157,297

* Approximate figures, and subject to revision, as they include direct and indirect charges.

(a) Includes Rx. 13 on account of refund of Owner's Rate.

(b) Includes Rx. 29, Charges in Civil Department for collection of Owner's Rate.

(c) This canal was purchased from the late Madras Irrigation and Canal Company.

(d) Excludes Rx. 695, Outlay in England.

(e) Includes Rx. 1,556, Charges in Civil Department.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	(a) Estimated cost of construction, including Exchange but excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. During 1891-92. (For details, *see* pages 107 and 203.)	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. To end of 1891-92. (For details, *see* pages 107 and 203.)	REVENUE. Direct Receipts (Water-rates, etc. for details, *see* pages 122 and 123).	REVENUE. Irrigation Land Revenue collected in the Civil Department.
Bengal.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Orissa Project	1	3,139,622	38,874	2,460,662	37,100	...
Midnapore Canal	2	837,309	1,447	825,871	28,470	...
Tidal Canal	3	254,185	23,492	223,271	3,692	...
Sone Project	4	2,788,870	20,410	2,573,209	91,009	...
TOTAL	...	7,019,986	84,223	6,083,013	160,271	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,923,592	16,905	2,701,966	261,685	69,008
Lower Ganges Canal	6	2,773,951	21,711	3,121,562	178,594	20,959
Agra Canal	7	871,752	2,516	851,663	60,100	...
Eastern Jumna Canal	8	344,191	6,502	325,009	81,294	24,614
Betwa Canal	9	425,141	991	397,499	10,229	...
TOTAL	...	7,338,627	48,625	7,397,699	591,902	114,581
Punjab.						
Western Jumna Canal	10	1,100,072	4,692	1,067,149	151,127	...
Ditto, Sirsa Branch, British Outlay	11	289,269	56,771	116,686	...	...
Ditto, Contributional Outlay	12	108,430	28,364	50,622	...	...
Bári Doáb Canal	13	1,581,547	2,137	1,582,529	169,840	24,988
Sirhind Canal, State Outlay	14	2,314,811	33,499	2,246,940	201,595	...
Ditto, Contributional Outlay	15	1,423,970	—1,590	1,378,604	4,055	...
Lower Sohag and Para Canal	16	72,811	928	67,450	5,931	6
Chenab Canal	17	998,500	350,635	905,451	10,294	112
Sidhnai Canal	18	96,238	2,738	93,298	20,457	...
Jhelum Canal	19	1,202,407	23	891	...	...
Swat River Canal	20	354,581	1,000	348,589	20,369	...
	21	9,542,636	479 197	7,858,209	583,668	25,106
Deduct.—Contribution Outlay on Sirhind Canal and Sirsa Branch, Western Jumna Canal	22	1,532,400	26,774	1,429,226	4,055	...
TOTAL	...	8,010,236	452,423	6,428,983	579 613	25,106
Madras.						
Godávári Delta System	23	1,093,433	6,655	1,090,938	11,096	215,151
Kistna Delta System	24	1,391,978	42,890	973,763	4,831	173,970
Pennér Anicut System	25	163,376	62	163,287	83	288
Cauvery Delta System	26	166,293	...	165,606	469	68,996
Sriváikuntham Anicut System	27	136,152	...	135,103	156	10,311
Sangam Anicut System	28	306,500	1,649	299,636	74	814
Kurnool Canal	29	...	—58	2,164,072	11,842	1,824
Barur Tank Project	30	40,039	349	39,373	...	521
Periyar Project	31	542,500	110,248	376,858	...	...
Rushikulya Canal	32	394 000	64,047	247,473	...	...
TOTAL	...	4,234,271	225,842	5,656,109	28,551	471,875
Bombay.						
Desert Canal	33	123,479	388	122,089	974	1,609
Bégari Canal	34	162,561	...	162,561	1,435	24,710
Eastern Nara Works	35	532,799	8,517	521,582	2,044	41,458
Hathmati Canal	36	49,470	...	49,093	1,036	...
Pravara River Works—Lakh Canal	37	37,519	22	35,273	170	...
Kádvá River Works	38	75,006	120	69,158	785	60
Krishna Canal	39	82,907	623	80,209	3,090	83
Lower Panjhra River Works	40	44,449	361	43,708	1,138	664
Ekruk Tank	41	122,824	...	122,812	2,611	...
Mutha Canals	42	605,323	9	607,992	24,756	...
Unharwáh Canal	43	34,543	...	33,183	2	1,552
Gokak Canal—First Section	44	40,594	...	40,095	...	...
Mhuswad Tank	45	202,433	—17	197,409	1,910	12
Nira Canal	46	487,938	11,844	497,678	4,449	...
Chankapur Tank	47	70,154	67	6,324	...	...
Maladevi Tank	48	91,498	...	3,395	...	...
TOTAL	...	2,763,497	21,934	2,592,561	44,400	70,148
Stores and Reserve	49	...	...	94	...	...
GRAND TOTAL	...	...	833,047	28,158,459	1,404,737	681,710

(a) The term *Indirect Charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for Establishment and Tools and Plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

DURING 1891-92.			EXCLUDING INTEREST.					INCLUDING INTEREST.				
					Rate per cent.					Rate per cent.		
Less Collection Charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1891-92 (for details, *see* pages 124 and 125).	Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	No. of Items.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	37,100	39,609	...	2,509	...	·10	97,649	...	100,158	...	4·07	1
...	28,470	25,733	2,737	...	·33	...	33,006	...	30,209	...	3·66	2
...	3,692	4,867	...	1,175	...	·53	8,461	...	9,636	...	4·31	3
...	91,009	65,208	25,801	...	1·00	...	102,520	...	76,719	...	2·98	4
...	160,271	135,417	24,854	...	·41	...	241,636	...	216,782	...	3·56	...
...	330,693	104,938	225,755	...	8·35	...	107,741	118,014	...	4·37	...	5
...	199,553	84,774	114,779	...	3·08	...	124,428	...	9,649	...	·31	6
...	60,100	23,839	36,261	...	4·26	...	34,016	2,245	....	·26	...	7
...	105,908	28,439	77,469	...	23·84	...	12,870	64,599	...	19·88	...	8
...	10,229	9,795	434	...	·11	...	15,880	...	15,446	...	3·88	9
...	706,483	251,785	454,698	...	6·15	...	294,935	159,763	...	2·16	...	...
...	151,127	48,207	102,920	...	9·64	...	42,592	60,328	...	5·65	...	10
...	...	...	...	...	...	...	3,532	...	3,532	...	3·03	11
...	...	...	...	...	...	...	1,458	...	1,458	...	2·88	12
...	194,828	72,424	122,404	...	7·73	...	63,258	59,146	...	3·74	...	13
...	201,595	54,948	146,647	...	6·52	...	89,208	57,439	...	2·56	...	14
...	4,055	17,708	...	13,653	...	·99	55,176	...	68 829	...	4·99	15
...	5,937	7,961	...	2,024	...	3·00	2,679	...	4,703	...	6·97	16
...	10,406	10,724	...	318	...	·03	29,205	...	29,523	...	3·26	17
...	20,457	9,195	11,262	...	12·07	...	3,677	7·585	...	8·13	...	18
...	...	...	...	...	...	...	35	...	35	...	3·93	19
...	20,369	9,579	10,790	..	3·09	...	13,924	...	3,134	...	·90	20
...	608,774	230,746	378,028	...	4·81	...	304,744	73,284	...	·93	...	21
...	*4,055*	*17,708*	*—13,653*	...	...	·95	*56,634*	*—70,287*	...	...	4·92	22
...	604,719	213,038	391,681	...	6·09	...	248,110	143,571	...	2·23	...	...
...	226,247	51,569	174,678	...	16·01	...	43,505	131,173	..	12·02	...	23
...	178,801	42,038	136,763	...	14·04	...	38,093	98,670	...	10·13	...	24
...	371	1,787	...	1,416	...	·87	6,530	...	7,946	...	4·86	25
...	69,465	3,528	65,937	...	39·81	...	6,624	59,313	...	35·82	...	26
...	10,467	1,963	8,504	...	6·29	...	5,404	3,100	...	2·29	...	27
...	888	3,569	...	2,681	...	·89	11,953	...	14,634	...	4·88	28
...	13,666	12,384	1,282	...	·06	...	86,564	...	85,282	...	3·94	29
...	521	751	...	230	...	·58	1,568	...	1,798	...	4·57	30
...	...	...	...	...	...	...	12,870	...	12,870	...	3·41	31
...	...	...	...	...	...	...	8,618	...	8,618	...	3·48	32
...	500,426	117,589	382,837	...	6·77	...	221,729	161,108	...	2·85	...	...
151	2,432	11,152	...	8,720	...	*7·14*	4,876	...	13,596	...	11·13	33
2,455	23,690	6,314	17,376	...	10·68	...	6,502	10,874	...	6·69	...	34
4,201	39,241	8,277	30,964	...	5·94	....	20,693	10,271	...	1·97	...	35
46	990	577	413	...	·84	...	1,964	...	1,551	...	3·16	36
8	162	283	...	121	...	·34	1,411	...	1,532	...	4·34	37
38	807	762	45	...	·06	...	2,764	...	2,719	...	3·93	38
177	2,996	879	2,117	...	2·63	...	3,196	...	1,079	...	1·34	39
151	1,651	1,028	623	...	1·43	...	1,741	...	1,118	...	2·56	40
62	2,549	1,244	1,305	...	1·06	...	4,912	...	3,607	...	2·94	41
718	24,038	7,333	16,705	...	2·75	...	24,320	...	7,615	...	1·25	42
143	1,411	782	629	...	1·90	...	1,327	...	698	...	2·10	43
...	...	...	...	...	...	...	1,603	...	1,603	...	4·00	44
98	1,824	1,103	721	...	·36	...	7,897	..	7,176	...	3·63	45
273	4,236	3,882	354	...	·07	...	19,670	...	19,316	...	3·88	46
...	...	...	...	...	...	...	252	...	252	...	3·98	47
...	...	...	...	...	...	...	136	...	136	...	4·00	48
8,521	106,027	43,616	62,411	...	2·41	...	103,264	...	40,853	...	1·58	...
...	...	...	...	...	...	...	4	...	4	...	4·25	49
8,521	2,077,926	761,445	1,316,481	...	4·67	...	1,109,678	206,803	...	·73	...	

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1891-92.

Irrigation and Navigation. Imperial.	DIRECT RECEIPTS DURING THE YEAR.											
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana.												
Tanks in Todghur Sub-Collectorate	111	...	...	...	...	...	...	...	...	4	11	126
„ Ajmere „	210	...	...	...	...	1	...	...	1	3	90	305
„ Beawar „	364	...	...	...	...	1	...	...	1	...	66	432
TOTAL	685	...	...	...	...	2	...	...	2	7	167	863
Baluchistan.												
Shebo Canal	1,385	...	...	...	...	...	...	...	...	...	2	1,387
Khusdil Khan Reservoir	254	...	...	...	...	...	...	...	...	...	...	254
TOTAL	1,639	...	...	...	...	...	...	...	..	...	2	1,641
Punjab.												
Upper Sutlej Inundation Canals	1,786	...	2	...	615	180	...	...	36	51	165	2,835
Lower Sutlej and Chenab Inundation Canals	17	...	...	...	...	...	...	...	18	74	45	154
Indus Inundation Canals	...	...	1	...	222	6,317	...	...	...	67	9,264	(*a*) 15,871
Shahpur Canal	4,725	...	3	...	91	10	...	1	...	...	8	4,838
TOTAL	6,528	...	6	...	928	6,507	...	1	54	192	9,482	23,698
Bombay.												
Sindh.												
Sukkur Canal	136	...	...	...	86	...	...	...	2	...	88	312
Ghar Canal	244	...	...	...	321	...	...	...	17	...	440	1,022
Mehrabwah Canal	...	...	...	...	1	...	...	...	...	...	15	16
Alibhur Cutchery Canal	71	...	...	...	4	...	...	...	...	...	...	75
Great Marak Canal	246	...	...	...	22	...	...	...	...	...	12	280
Surfrazwah Canal	195	...	...	...	11	...	...	...	...	...	6	212
Fulaili Canal	2,584	...	...	...	177	...	...	...	...	3	468	3,232
	3,476	...	...	...	622	...	...	...	19	3	1,029	5,149

Deccan and Gujarat.														
Khari Cut	653	...	...	...	52	...	...	...	...	...	13	718		
Hartala Tank	12	...	...	...	1	...	...	...	...	...	71	84		
Mhaswa Tank	45	...	...	...	39	...	...	...	1	...	6	91		
Jamda Canal	273	...	...	...	85	...	...	...	7	...	4	369		
Pravara River Works—Ojhar Canal	535	...	...	...	20	...	...	...	1	...	9	565		
Bhatodi Tank	382	...	...	...	3	...	...	...	1	...	30	416		
Matoba Tank	1,274	...	...	...	11	...	...	...	...	...	8	1,293		
Kasurdi Tank	34	...	...	...	2	...	...	...	...	...	16	52		
Shirsuphal Tank	312	...	...	...	13	...	...	...	...	...	2	327		
Bhadalwadi Tank	347	...	...	...	2	...	...	...	...	...	19	368		
Koregaon Tank	53	...	...	...	1	...	...	...	...	...	...	54		
Ashti Tank	344	...		3	145	...	...	...	1	...	10	503		
Rewari Canal	491	...	...	...	6	...	...	...	...	...	...	497		
Upper Man River Works	393	...	...	...	9	...	...	...	6	...	1	409		
Yerla River Irrigation Works	891	...	...	...	61	...	...	...	4	...	...	956		
Chickli Canal	192	...	...	...	11	...	...	...	...	...	...	203		
Maini Tank	719	...	...	...	12	...	...	...	3	...	1	735		
Muchkundi Tank	6	...	...	...	19	...	...	...	...	...	...	25		
Dambal Tank	15	...	...	...	23	...	...	...	...	...	...	38		
Medleri Tank	39	...	...	...	1	...	...	...	...	...	...	40		
Madag Tank	387	...	...	...	15	...	...	...	...	...	...	402		
Asundi Tank	18	...	...	...	...	...	...	...	...	...	...	18		
Parsal Tank	104	...	...	...	...	...	...	...	...	...	...	104		
	7,519	...	3	...	531	...	...	...	24	...	190	8,267		
TOTAL	10,995	...	3	...	1,153	...	...	...	43	3	1,219	13,416		
Carried forward	19,847	...	9	...	2,081	6,509	...	1	99	202	10,870	39,618		

(*a*) Inclusive of Rx. 9,189 Silt clearance Rate.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1891-92 —*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	19,847	...	9	...	2,081	6,509	...	1	99	202	10,870	39,618
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sindh.												
Shikârpur Canals	593	...	...	...	154	...	...	...	41	...	96	884
Hyderabad Canals	1,306	...	...	...	174	...	...	...	1	3	223	1,707
Fulaili Canals	50	...	...	...	17	...	...	...	...	...	23	90
Karachi Canals	431	...	...	...	103	...	...	...	...	...	426	960
Western Nara	742	...	...	...	379	...	...	...	2	1	1,171	2,295
Deccan and Gujarat.												
Irrigation Works, Ahmedabad Collectorate	9	...	...	...	...	...	...	...	...	...	...	9
" " Kaira Collectorate	35	...	...	...	26	...	...	...	...	...	...	61
" " Nasik Collectorate	116	...	...	...	...	...	...	...	...	...	28	144
" " Khandeish Collectorate	...	...	...	...	...	...	...	...	...	...	7	7
" " Bijapur District	15	...	...	...	33	...	...	...	...	...	...	48
" " Surat Collectorate	...	...	...	...	...	...	...	...	...	...	33	33
" " Poona District	69	...	...	...	...	...	...	...	...	...	...	69
" " Dharwar District	42	...	...	...	21	...	...	...	...	...	52	115
" " Ahmednagar	...	...	...	...	...	...	...	...	...	...	1	1
TOTAL	3,408	...	...	...	907	...	...	...	44	4	2,060	6,423
Punjab.												
Muzuffergurh Canal	...	...	1	...	...	...	...	...	...	102	6	109
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma.												
Shwebo division	...	...	...	...	...	...	...	...	14	...	...	14
Total Imperial	23,255	...	10	...	2,988	6,509	...	1	157	308	12,936	46,164

Provincial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:													
N.-W. Provinces and Oudh.													
Dún Canals	3,116	239	184	...	96	...	2,409	...	...	26	9	6,073
Rohilkund Canals	7,337	831	35	...	287	...	141	...	...	53	31	8,715
Bijnor Canals	1,605	201	...	...	449	...	12	...	...	2	3	2,272
Bundelkhund Irrigation Works — Jhansi Lakes	105	...	1	...	5	...	...	...	...	1	55	167
Bundelkhund Irrigation Works — Hamirpur Lakes	290	...	20	...	9	...		...	...	1	34	354
TOTAL	12,453	(a) 1,271	240	...	840	...	2,562	...	...	83	132	17,581
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	...	16	...	51,513	562	...	444	52,535
Orissa Coast Canal	...	...	...	...	...	...	...	6,005	34	...	173	6,212
Sarun Project	1,578	...	...	...	3	1	...	...	...	...	1	1,583
TOTAL	1,578	...	...	...	3	17	...	57,518	596	...	618	60,330
Madras.												
Chembrambakam Tank	...	...	...	...	...	1	...	...	...	...	...	1
Madras Water-supply and Irrigation Extension Project	...	...	...	1,440	...	4	...	...	...	...	...	1,444
Buckingham Canal	...	...	...	...	...	172	...	9,574	11	...	76	9,833
Vedaraniem Canal	...	...	...	...	...	...	...	123	...	...	...	123
Palar Anicut System	...	...	...	...	...	128	...	...	1	...	2	131
Poimey do.	...	...	...	...	...	62	...	...	...	...	11	73
Pelandorai do.	...	...	...	...	...	11	...	...	...	...	...	11
Cheyar do.	...	...	...	...	...	58	...	...	...	...	...	58
Shatiatope do.	...	...	...	...	...	20	...	...	...	...	...	20
Mehmathur do.	...	...	...	...	...	1	...	...	...	...	...	1
Tirukoilúr do.	...	...	...	...	...	37	...	...	...	...	...	37
Lower Coleroon do.	...	...	...	...	...	76	...	...	...	...	...	76
Muradur do.	...	...	...	...	...	107	...	...	...	...	...	107
Thadapalli Channel	...	...	...	...	...	1	...	...	...	...	...	1
Calingarayen Channel	...	...	...	...	...	22	...	...	...	...	...	22
TOTAL	...	...	...	1,440	...	700	...	9,697	12	...	89	11,938
Carried forward	14,031	(a) 1,271	240	1,440	843	717	2,562	67,215	608	83	839	89,849
	23,255	...	10	...	2,988	6,509	...	1	157	308	12,936	46,164

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1891-92—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	23,255	...	10	...	2,988	6,509	...	1	157	308	12,936	46,164
Provincial—*continued.*	14,031	1,271	240	1,440	843	717	2,562	67,215	608	83	839	89,849
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section, and Storage Works	902	...	...	...	8	...	771	...	8	...	...	1,689
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	19,272	8	...	17	19,297
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal—Eden Canal	943	...	6	...	...	...	...	...	...	...	67	1,016
Bengal—Madhuban Canal	...	...	...	...	...	4	...	...	1	...	4	9
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	3,552	...	...	...	3,552
Madras	...	...	...	...	23	1,068	...	49	15	...	97	1,252
Punjab	...	...	...	...	...	...	...	...	...	...	(*a*)6,803	(*a*)6,803
TOTAL	943	...	6	...	23	1,072	...	3,601	16	...	6,971	12,632
Total Provincial	15,876	1,271	246	1,440	874	1,789	3,333	90,088	640	83	7,827	123,467

Incorporated Local Funds.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)4,177	(a)4,177
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,268	(a)1,268
Punjab	...	...	...	...	...	...	...	...	...	...	(a)2,979	(a)2,979
Total Incorporated Local	...	...	...	...	...	...		...	...	...	(a)8,424	(a)8,424
Total Irrigation and Navigation	39,131	1,271	256	1,440	3,862	8,298	3,333	90,089	797	391	29,187	178,055
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bombay.												
Sindh	...	...	...	...	38	...	...	...	2	...	51	91
Deccan and Gujarat	...	...	...	...	14	...	...	...	...	...	68	82
Total Imperial	...	...	...	...	52	...	...	...	2	...	119	173
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	2	...	...	...	100	...	...	102
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal	...	...	...	...	1	306	...	...	212	...	(b) 12,392	12,911
Madras	...	...	...	...	547	2,057	...	...	...	...	269	2,873
Total Provincial	...	...	...	...	550	2,363	...	...	312	...	12,661	15,886
Total Agricultural	...	...	...	...	602	2,363	...	...	314	...	12,780	16,059
GRAND TOTAL	39,131	(a)1,271	256	1,440	4,464	10,661	3,333	90,089	1,111	391	41,967	194,114

(a) Recoveries accounted for by the Civil Department.
(b) Includes Rx. 11,769, recoveries by the Civil Department.

SUMMARY of RECEIPTS from MINOR WORKS and NAVIGATION.

PROVINCES.	IMPERIAL.					PROVINCIAL.					LOCAL.	TOTAL.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	TOTAL.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	TOTAL.	Works for which Revenue and Capital Accounts are not kept.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	2,504	...	...	...	2,504	...	...	...	...	...	...	2,504
Burma	...	...	14	...	14	...	...	3,552	102	3,654	4,177	7,845
Bengal	...	...	...	...	...	60,330	19,297	1,025	12,911	93,563	1,268	94,831
North-Western Provinces and Oudh	...	...	...	...	...	17,581	...	...	...	17,581	...	17,581
Punjab	23,698	109	...	...	23,807	...	...	6,803	...	6,803	2,979	33,589
Madras	...	...	...	...	...	11,938	...	1,252	2,873	16,063	...	16,063
Bombay	13,416	6,423	...	173	20,012	1,689	...	...	...	1,689	...	21,701
TOTAL	39,618	6,532	14	173	46,337	91,538	19,297	12,632	15,886	139,353	8,424	194,114

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1891-92.

IRRIGATION AND NAVIGATION.	IMPERIAL.							PROVINCIAL.							LOCAL.					GRAND TOTAL.
	INDIA.		Upper Burma.	N.-W. P. and Oudh.	Punjab.	Bombay.	TOTAL.	Lower Burma.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Lower Burma.	Upper Burma.	Punjab.	Madras.	TOTAL.	
	Rajputana.	Baluchistan.																		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Capital Outlay:																				
Works—*see* page 138	18,390	1,107	...	...	4,859	5,371	29,727	...	14,232	1,396	...	25,884	3,164	44,676	...	...	...	...	...	74,403
Establishment	3,161	64	...	...	1,074	1,537	5,836	...	4,890	309	...	5,653	574	11,426	...	...	...	...	...	17,262
Tools and Plant	300	4	...	...	11	157	472	...	5,594	...	...	29	*—361*	5,262	...	...	...	...	...	5,734
Suspense	583	*—152*	...	...	642	...	1,073	...	586	225	...	...	...	811	...	...	...	...	...	1,884
	22,434	1,023	...	...	6,586	7,065	37,108	...	25,302	1,930	...	31,566	3,377	62,175	...	...	...	...	...	99,283
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	*1,122*	...	...	*6*	...	*1,128*	...	...	...	...	...	*1,128*
NET TOTAL	22,434	1,023	...	...	6,586	7,065	37,108	...	24,180	1,930	...	31,560	3,377	61,047	...	...	...	...	...	98,155
Revenue Outlay:																				
Works—*see* page 142	17	...	...	...	3,253	2,845	6,115	...	3,629	2,138	...	9,817	...	15,584	...	...	...	...	...	21,699
Repairs	8,501	2,249	...	...	23,245	34,527	68,522	...	23,008	4,613	...	34,501	262	62,384	...	...	...	...	...	130,906
Establishment	1,547	960	...	...	18,578	10,402	31,487	...	13,406	(*a*) 9,309	...	11,372	150	34,237	...	...	...	...	...	65,724
Tools and Plant	*—35*	53	...	...	549	237	804	...	1,581	63	...	284	20	1,948	...	...	...	...	...	2,752
Revenue refunded	...	...	...	...	13	5	18	...	19	6	...	9	1	35	...	...	...	...	...	53
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	*—25*	...	*—25*	...	...	...	...	...	...	...	...	...	...	...	...	*—25*
TOTAL	10,030	3,262	...	...	45,613	48,016	106,921	...	41,643	16,129	...	55,983	433	114,188	...	...	...	...	...	221,109
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
New Works	...	...	5,155	...	709	16,121	21,985	...	...	...	15,933	...	...	15,933	...	...	...	...	...	37,918
Repairs	...	...	366	...	1,517	50,835	52,718	...	6,270	...	...	...	...	6,270	...	...	...	...	...	58,988
Establishment	...	...	1,270	...	4,434	20,334	26,038	...	4,584	...	1,326	...	...	5,910	...	...	...	...	...	31,948
Tools and Plant	...	...	83	...	64	359	506	...	133	...	429	...	...	562	...	...	...	...	...	1,068
Revenue refunded	...	...	...	...	6	2	8	...	23	...	...	...	...	23	...	...	...	...	...	31
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	*—302*	...	...	...	...	*—302*	...	...	...	...	...	*—302*
TOTAL	...	...	6,874	...	6,730	87,651	101,255	...	10,708	...	17,688	...	...	28,396	...	...	...	...	...	129,651
Carried forward	32,464	4,285	6,874	...	58,929	142,732	245,284	...	76,531	18,059	17,688	87,543	3,810	203,631	...	...	...	...	...	448,915

(*a*) Includes Rx. 85, Outlay by Civil Officers for collection of Owner's Rates.

No. 60.—Abstract Account of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1891-92—*continued.*

	Imperial.							Provincial.							Local.						Grand Total.
	India.		Upper Burma.	N.-W.P. and Oudh.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma.	Upper Burma.	Bengal.	Punjab.	Madras.	Total.	
	Rajputana.	Baluchistan.																			
IRRIGATION AND NAVIGATION—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	32,464	4,285	6,874	...	58,929	142,732	245,284	...	76,531	18,059	17,688	87,543	3,810	203,631	...	...	...	...	...	...	448,915
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
New Works	64	...	5,873	...	...	...	5,937	12,679	1	...	...	57,964	...	70,644	257		...	...	...	257	76,838
Repairs	...	...	7,067	...	...	...	7,067	2,626	2,592	...	(*a*)500	149,803	...	155,521	158	4,337*a*	...	(*a*)518	...	5,013	167,601
Establishment	11	...	2,928	...	...	...	2,939	3,973	954	...	*a*4,008	57,607	...	66,542	62	...	...	(*a*)101	...	163	69,644
Tools and Plant	10	...	191	...	...	...	201	8,894	70	...	...	1,853	...	10,817	4	...	...	...	...	4	11,022
Revenue Refunded	...	...	...	...	...	...	...	...	4	...	...	...	...	4	...	...	...	(*a*)3	...	3	7
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	—58	...	...	...	—58	—27	...	...	...	...	...	—27	...	...	...	...	...	...	—85
TOTAL	85	...	16,001	...	...	...	16,086	28,145	3,621	...	4,508	267,227	...	303,501	481	4,337	...	622	...	5,440	325,027
TOTAL IRRIGATION AND NAVIGATION	32,549	4,285	22,875	...	58,929	142,732	261,370	28,145	80,152	18,059	22,196	354,770	3,810	507 132	481	4,337	...	622	...	5,440	773,942
AGRICULTURAL.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Revenue Outlay: (*See* page 142.)																					
Works	...	...	...	...	...	...	...	30,416	...	...	...	...	...	30,416	...	...	...	...	210	210	30,626
Repairs	...	...	...	...	...	...	...	4,168	...	...	...	...	...	4,168	...	...	...	...	...	...	4,168
Establishment	...	...	...	...	...	...	...	7,934	...	...	...	...	...	7,934	...	...	...	...	...	...	7,934
Tools and Plant	...	...	...	...	...	...	...	—88	...	...	...	...	...	—88	...	...	...	...	...	...	—88
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	304	...	...	...	...	...	304	...	...	...	...	...	...	304
TOTAL	...	...	...	...	...	...	...	42,734	...	...	...	...	...	42,734	...	...	...	...	210	210	42,944

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	34,902	...	248	6,577	41,727	14,723	17,854	7,653	...	9,381	...	49,611	...	...	...	...	1,807	1,807	93,145
Repairs	...	...	27,736	332	125	7,880	36,073	4,127	39,872	691	...	26,815	...	71,505	4	...	...	...	327	331	107,909
Establishment	...	...	14,398	76	86	3,985	18,545	4,114	*b* 18,413	1,815	...	8,379	...	32,721	1	...	*a* 1,342	..	...	1,343	52,609
Tools and Plant	...	...	939	5	2	125	1,071	209	938	53	...	528	...	1,728	...	...	...	...	...	...	2,799
Revenue refunded	...	...	...	...	...	...	...	..	2	...	...	26	...	28	...	...	...	...	...	...	28
Suspense	...	...	...	...	...	316	316	...	204	...	...	....	...	204	...	...	...	...	...	...	520
TOTAL	...	...	77,975	413	461	18,883	97,732	23,173	77,283	10,212	..	45,129	...	155,797	5	...	1,342	...	2,134	3,481	257,010
TOTAL AGRICULTURAL	...	...	77,975	413	461	18,883	97,732	65,907	77,283	10,212	...	45,129	...	198,531	5	...	1,342	...	2,344	3,691	299,954
GRAND TOTAL	32,549	4,285	100,850	413	59,390	161,615	359,102	94,052	157,435	28,271	22,196	399,899	3,810	705,663	486	4,337	1,342	622	2,344	9,131	1,073,896
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England £	...	...	...	...	...	87	87	...	...	...	...	...	...	...	...	...	...	...	...	...	87
DEDUCT—Exchange Rx.	...	...	...	...	...	38	38	...	...	...	...	...	...	...	...	...	...	...	...	...	38
NET OUTLAY IN INDIA Rx.	32,549	4,285	100,850	413	59,390	161,490	358,977	94,052	157,435	28,271	22,196	399,899	3,810	705,663	486	4,337	1,342	622	2,344	9,131	1,073,771

IN ENGLAND	£	87
EXCHANGE ON CHARGES IN ENGLAND	Rx.	38
GRAND TOTAL, AS ABOVE	Rx.	1,073,896

(*a*) Outlay by Civil Officers.

(*b*) Includes Rx. 1,455, Collection charges in the Civil Department.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	BURMA.		Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	England.	Exchange.	GRAND TOTAL.
		Upper.	Lower.									
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
Imperial	36,834	100,850	...	...	413	59,390	...	161,490	358,977	— 87	38	359,102
Provincial	...	...	94,052	157,435	28,271	22,196	399,899	3,810	705,663	...	...	705,663
Local	...	4,337	486	1,342	...	622	2,344	...	9,131	...	...	9,131
		105,187	94,538									
TOTAL	36,834	199,725		158,777	28,684	82,208	402,243	165,300	1,073,771	87	38	1,073,896

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1891-92.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE TO END OF YEAR.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
Imperial.																	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																	
Rajputana.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Tanks in Ajmere Sub-Collectorate	14,784	2,541	111	...	583	...	...	18,019	88,412	14,174	1,390	355	673	17	105,021	98	104,923
„ „ Beawar „ „	...	...	...	...	...	...	...	...	47,755	10,690	1,322	...	...	...	59,767	40	59,727
„ „ Todghur „ „	3,606	620	189	...	...	...	...	4,415	15,524	2,216	296	...	...	...	18,036	...	18,036
TOTAL	18,390	3,161	300	...	583	...	...	22,434	151,691	27,080	3,008	355	673	17	182,824	138	182,686
Baluchistan.																	
Khush Dil Khan Reservoir	1,068	55	3	...	...	...	...	1,126	77,447	8,493	2,549	...	...	...	88,489	...	88,489
Nari Canal	...	...	...	...	...	...	...	...	2,171	499	33	...	...	...	2,703	...	2,703
Shebo Canal	39	9	1	...	...	...	152	—103	54,047	7,966	2,290	1	32	...	64,336	37	64,299
Mackka Tanks and Zara Karez	...	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
TOTAL	1,107	64	4	...	...	...	152	1,023	134,725	17,064	4,941	1	32	...	156,763	37	156,726
Punjab.																	
Upper Sutlej Inundation Canals	2,165	454	9	...	...	...	...	2,628	48,042	6,964	1,325	...	...	...	56,331	8	56,323
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	...	...	66,365	8,720	67	...	...	...	75,152	6,362	68,790
Shahpur and Sahiwal Canals	2,694	620	2	...	642	...	...	3,958	6,458	742	2	...	642	...	7,844	...	7,844
Madhopore Workshops	...	...	...	...	...	...	...	...	25,590	...	41,330	...	...	...	66,920	24,505	42,415
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	...	2,852	40,866	444	...	...	...	44,112	23	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	24	30,755
TOTAL	4,859	1,074	11	...	642	...	...	6,586	159,796	88,052	43,404	...	642	...	291,894	30,922	260,972
Bombay.																	
Deccan and Gujarat.																	
Lower Punjhra River Works	243	118	...	...	...	...	...	361	2,234	580	...	...	...	...	2,814	...	2,814
Kadva River Works	55	25	40	...	...	...	...	120	8,425	1,937	—225	...	...	...	10,137	...	10,137
Pravara River Works—Ojhar Canal	44	22	...	...	...	...	...	66	22,842	7,485	453	...	...	...	30,780	14	30,766
„ „ „ Lakh „	15	7	...	...	...	...	...	22	431	175	17	...	...	...	623	...	623
Mutha Canals	7	3	...	...	...	...	...	10	17,834	9,361	972	...	...	...	28,167	15	28,152
Khari Cut	13	35	...	...	...	...	...	48	12,899	3,166	213	...	...	...	16,278	18	16,260
Jamda Canal	585	284	...	...	...	...	...	869	78,326	19,121	1,273	...	...	...	98,720	2	98,718
Bhatodi Tank	18	9	...	...	...	...	...	27	27,385	7,018	935	...	...	...	35,338	69	35,269
Matoba Tank	...	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirsuphal Tank	31	16	...	...	...	...	...	47	15,614	3,515	286	...	...	...	19,415	...	19,415
Bhadalwadi Tank	...	...	...	...	...	...	...	...	15,700	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	...	...	...	...	...	...	...	...	3,004	766	23	...	...	...	3,793	...	3,793
Ashti Tank	211	103	3	...	...	...	...	317	60,393	14,497	812	...	...	...	75,612	539	75,073

Rewari Canal	14	5	1	...	...	...	...	20	4,643	958	1	...	...	...	5,602	...	5,602
Upper Mán River Works (*a*)	83	26	2	...	...	...	...	111	30,742	9,347	677	...	...	...	40,766	*24*	40,742
Yerla River Irrigation Works (*b*)	411	130	20	...	...	...	...	561	50,461	10,539	717	...	...	...	61,717	*237*	61,480
Maini Tank	*—154*	*—52*	10	...	...	...	...	*—196*	26,653	9,836	331	...	...	...	36,820	*54*	36,766
Muchkundi Tank	...	...	...	...	...	...	...	...	11,184	2,637	228	...	...	..	14,049	*27*	14,022
Madag Tank	...	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	*1*	16,125
Asundi Tank	...	...	...	...	...	...	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	86	55	81	...	...	...	...	222	15,257	4,026	973	...	...	...	20,256	*7*	20,249
Gokak Canal, Second Section	99	36	...	...	...	...	...	135	9,204	7,002	1,425	...	...	...	17,631	...	17,631
Ditto, Storage Works	...	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Sabarmati Project Survey	...	...	...	...	...	...	...	...	505	3,029	...	...	...	...	3,534	...	3,534
Mavinkop Tank	...	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	*14*	2,761
Dambal Tank	...	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	*6*	6,085
Medleri Tank	...	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswad Tank	...	...	...	...	...	...	...	...	10,282	2,677	114	...	...	...	13,071	*1*	13,070
Wadali Canal	...	...	...	...	...	...	...	...	2,001	510	160	...	...	...	2,671	...	2,671
Kasurdi Tank	...	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	...	689	170	13	...	...	...	872	...	872
	1,761	822	157	...	...	...	...	2,740	490,253	140,550	12,251	...	...	...	643,054	*1,029*	642,025
Deduct—Outlay from Contributions (*c*)	...	...	...	...	...	...	...	...	*1,997*	*1,065*	...	...	...	...	(*c*)*3,062*	...	*3,062*
	1,761	822	157	...	...	...	...	2,740	488,256	139,485	12,251	...	...	...	639,992	*1,029*	638,963
Sindh.																	
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fulaili Canal	3,610	715	...	...	...	...	...	4,325	91,740	18,699	65	...	...	...	110,504	*2*	110,502
Great Marak Canal	...	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	*8*	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	*16*	132,875
	3,610	715	...	...	...	...	...	4,325	270,113	53,258	1,724	...	...	...	325,095	*26*	325,069
Deduct—Outlay from Contributions (*d*)	...	...	...	...	...	...	...	...	*2,660*	*259*	...	...	...	...	(*d*)*2,919*	...	*2,919*
	3,610	715	...	...	...	...	...	4,325	267,453	52,999	1,724	...	...	...	322,176	*26*	322,150
TOTAL	5,371	1,537	157	...	...	...	...	7,065	755,709	192,484	13,975	...	...	...	962,168	*1,055*	961,113
Total Imperial	29,727	5,836	472	...	1,225	...	*152*	37,108	1,201,921	324,680	65,328	356	1,347	17	1,593,649	*32,152*	1,561,497
Carried forward	29,727	5,836	472	...	1,225	...	*152*	37,108	1,201,921	324,680	65,328	356	1,347	17	1,593,649	*32,152*	1,561,497

(*a*) Includes Gundowli Canal and Pingli Tank.
(*b*) Includes Yerla Canal and Nehr Tank.

(*c*)

	Rx.
Khari Cut	2,287
Gokak Canal	775
	3,062

(*d*)

	Rx.
Fulaili Canal	1,006
Sukkur Canal	1,913
	2,919

No. 60A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1891-92 —*concluded.*

IRRIGATION AND NAVIGATION —*continued.*	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	Total.	*Receipts on Capital Account.*	Net Total.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	29,727	5,836	472	...	1,225	...	152	37,108	1,201,921	324,680	65,328	356	1,347	17	1,593,649	*32,152*	1,561,497
Provincial.																	
Bengal.																	
Calcutta and Eastern Canals	5	2	...	...	...	*1,001*	*39*	—*1,033*	(*a*)452,782	38,499	35,166	85	1,169	...	527,701	*5,446*	522,255
Sarun Project	...	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	...	67,007	*50*	66,957
Orissa Coast Canal	—*184*	—*47*	...	...	625	...	...	394	257,192	56,926	19,828	...	3,682	...	337,628	*330*	337,298
Damoodur Project	...	...	...	...	...	*120*	...	—*120*	9,063	9,486	710	...	...	...	19,259	*4,505*	14,754
Tirhoot Project	...	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	*16*	53,143
Hooghly Project	...	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	*97*	14,243
Remodelling Hidgellee Tidal Canal	14,411	4,935	4,147	...	...	*1*	...	23,492	29,217	8,359	6,146	...	...	...	43,722	*1*	43,721
Midnapore Canal	...	...	1,447	...	...	...	...	1,447	330	113	1,445	...	...	...	1,888	...	1,888
TOTAL	14,232	4,890	5,594		625	*1,122*	*39*	24,180	817,861	174,695	67,212	85	4,851	...	1,064,704	*10,445*	1,054,259
N.-W. Provinces and Oudh.																	
Dún Canals	...	...	...	...	...	...	...	...	57,297	4,586	415	...	...	...	62,298	*105*	62,193
Rohilkund Canals	882	200	...	...	225	...	...	1,307	113,948	36,644	3,393	...	1,250	...	155,235	*836*	154,399
Bijnor Canals	486	112	...	...	...	...	...	598	7,483	112	...	...	...	...	7,595	...	7,595
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	*52*	7,436
,, ,, Survey	28	—*3*	...	...	...	...	...	25	1,143	13,937	70	...	...	...	15,150	*73*	15,077
Sardah Canals	...	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Cawnpur Extension Survey Division, Lower Ganges Canal	...	...	...	...	...	...	...	...	1,781	3,425	...	...	...	...	5,206	...	5,206
TOTAL	1,396	309	...	...	225	...	...	1,930	193,561	59,042	3,878	...	1,250	...	257,731	*1,066*	256,665

Madras.																	
Tungabhudra Channel	...	...	...	...	...	...	...	...	11	524	83	...	...	...	618	...	618
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	12	62,442
Palar Anicut System	2,678	606	...	...	...	...	...	3,284	145,306	38,404	2,987	...	...	...	186,697	...	186,697
Chilka Lake Canal	...	...	...	...	...	...	...	...	2,445	561	17	...	...	...	3,023	...	3,023
Vyalur Project	...	...	...	...	...	...	...	...	42	5	...	...	...	...	47	...	47
Buckingham Canal	21,087	4,710	29	...	...	6	...	25,820	527,913	140,822	14,205	...	...	...	682,940	14	682,926
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	117	151,583
Ganjam-Gopalpur Canal	565	—5	...	...	...	...	...	560	10,238	3,780	274	...	...	...	14,292	11	14,281
Lower Coleroon Project	...	...	...	...	...	...	...	...	129	3,907	—26	...	...	...	4,010	...	4,010
Surveys	...	...	...	...	...	...	...	...	619	5,502	38	...	...	...	6,159	...	6,159
Kovur-Mungair Junction Canal	...	...	...	...	...	...	...	...	4,870	1,120	72	...	...	...	6,062	...	6,062
Pelandorai Anicut System	83	4	...	...	...	...	...	87	33,221	7,069	776	...	...	...	41,066	80	40,986
Tirukoilur do.	1,032	237	...	...	...	...	...	1,269	1,256	289	...	...	...	...	1,545	...	1,545
Arkenkota Channel	209	48	...	...	...	...	...	257	403	92	...	...	...	...	495	...	495
Shatiatope Anicut System	230	53	...	...	...	...	...	283	230	53	...	...	...	...	283	...	283
TOTAL	25,884	5,653	29	...	...	6	...	31,560	905,643	235,837	19,911	...	...	...	1,161,391	234	1,161,157
Bombay.																	
Gokak Canal, 1st Section, and Storage Works	3,164	574	—361	...	...	...	...	3,377	44,803	8,730	721	...	...	...	54,254	21	54,233
Total Provincial	44,676	11,426	5,262	...	850	1,128	39	61,047	1,961,868	478,304	91,722	85	6,101	...	2,538,080	11,766	2,526,314
Total Irrigation and Navigation	74,403	17,262	5,734	...	2,075	1,128	191	98,155	3,163,789	802,984	157,050	441	7,448	17	4,131,729	43,918	4,087,811
AGRICULTURAL.																	
Provincial.																	
Lower Burma.																	
Irrawaddy Embankments	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
Total Agricultural	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
GRAND TOTAL Rx.	74,403	17,262	5,734	...	2,075	1,128	191	98,155	3,421,076	851,104	159,189	446	7,448	17	4,439,280	44,337	4,394,943

(a) Includes *Rx.* 249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL AND PROVINCIAL FUNDS, during, and to end of, the Year 1891-92.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	EXPENDITURE DURING THE YEAR. Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	TOTAL EXPENDITURE TO END OF YEAR. Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
Rajputana.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Tanks in Ajmere Sub-Collectorate	17	4,126	751	—35	...	...	...	4,859	1,560	23,078	15,894	554	...	8	...	41,094
„ in Beawar „ „	...	426	109	...	...	...	...	535	916	23,257	17,371	544	...	36	...	42,124
„ in Todghur „ „	...	3,949	687	...	...	...	...	4,636	922	12,606	8,711	240	...	...	...	22,479
TOTAL	17	8,501	1,547	—35	...	...	...	10,030	3,398	58,941	41,976	1,338	...	44	...	105,697
Baluchistan.																
Shebo Canal	...	1,091	528	16	...	...	...	1,635	...	1,603	1,681	39	...	...	...	3,323
Khush Dil Khan Reservoir	...	1,092	417	36	...	...	...	1,545	...	1,694	504	36	...	...	...	2,234
Zara Karez	...	66	15	1	...	...	...	82	...	66	15	1	...	..	...	82
TOTAL	...	2,249	960	53	...	...	...	3,262	...	3,363	2,200	76	...	...	...	5,639
Punjab.																
Upper Sutlej Inundation Canals	126	6,090	4,627	69	...	2	...	10,914	10,535	170,212	135,352	2,245	38	300	...	318,682
Lower Sutlej and Chenab Inundation Canals	2,772	*19,258	6,630	100	...	3	...	28,763	26,814	†576,465	179,639	1,975	77	76	...	785,046
Indus Inundation Canal	1,315	14,400	7,459	323	...	1	—25	23,473	50,981	354,785	193,721	3,191	160	19	14	602,871
Shahpur Canals	746	1,696	135	57	...	7	...	2,641	3,602	18,001	3,892	206	...	68	...	25,769
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	4,959	41,444	18,851	549	...	13	—25	65,791	91,932	1,119,924	519,892	19,541	23,817	463	14	1,775,583
Deduct—Outlay from Contributions from Zari-nagha Fund and Statute Labor	*1,706*	*18,199*	*273*	...	...	...	...	*20,178*	*21,579*	*547,509*	*617*	*2*	...	...	...	*569,707*
TOTAL	3,253	23,245	18,578	549	...	13	—25	45,613	70,353	572,415	519,275	19,539	23,817	463	14	1,205,876
Bombay. Deccan and Gujarat.																
Khari Cut	...	235	105	...	...	...	...	340	...	1,989	1,438	7	...	...	...	3,434
Hartala Tank	...	26	31	...	...	5	...	62	...	301	173	...	...	296	...	770
Mhuswa Tank	...	42	69	...	...	...	...	111	...	985	709	17	15	9	...	1,735
Jamda Canal	...	943	7	...	...	...	...	1,550	150	14,909	8,339	231	8	33	...	23,730
Pravara River Works—Ojhar Canal	...	240	104	8	...	...	...	442	12	4,207	3,100	80	...	...	...	7,399
Bhâtodi Tank	...	181	111	4	...	...	...	296	19	2,755	1,826	36	...	1	...	4,637
Matoba Tank	...	100	101	10	...	...	...	211	...	1,373	945	30	...	11	...	2,359
Kasurdi Tank	...	14	15	10	...	...	...	39	3	815	341	58	...	...	...	1,217
Shirsuphal Tank	...	170	176	10	...	...	...	356	...	1,389	1,100	30	...	...	...	2,519
Bhadalwadi Tank	39	94	153	10	...	...	...	296	39	1,012	770	30	...	...	...	1,851
Koregaon Tank	...	36	44	...	...	...	...	80	...	227	151	2	...	...	...	380
Ashti Tank	...	270	214	5	...	...	...	489	...	4,010	2,436	40	...	...	...	6,486
Rewari Canal	...	119	43	1	...	...	...	163	38	2,785	2,459	41	...	...	...	5,323
Upper Mân River Works	...	358	129	10	...	...	...	497	...	2,901	1,977	76	...	13	...	4,967
Yerla River Irrigation Works	...	413	155	10	...	...	...	578	...	5,498	3,655	94	...	2	...	9,249
Chickli Canal	...	54	12	1	...	...	...	67	...	1,249	1,276	28	...	...	...	2,553
Maini Tank	1,143	258	333	5	...	...	...	1,739	1,163	3,404	2,124	58	...	2	...	6,751
Muchkundi Tank	...	38	10	...	...	...	...	48	...	316	84	2	...	...	...	402
Gadikeri Tank	...	...	...	...	...	...	...	...	...	58	13	...	...	196	...	267

Dambal Tank	12	33	10	...	..	...	...	55	20	459	142	...	...	...	...	621
Medleri Tank	...	48	11	...	...	...	...	59	...	634	163	...	...	27	...	824
Madag Tank	...	80	18	...	...	...	...	98	50	3,155	1,452	54	...	...	...	4,711
Asundi Tank	...	48	12	...	...	...	...	60	...	360	101	...	...	...	...	461
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	28	46	...	...	...	...	74	...	28	60	...	...	...	...	88
Nilgund Tank	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	2
Sindh.																
Sukkur Canal	...	2,127	643	10	...	...	...	2,780	1,148	64,547	14,920	967	...	6	...	81,588
Ghar Canal	28	7 196	2,183	35	...	...	...	9,442	22,974	175,114	48,000	385	...	12	...	246,485
Mehrabwah Canal	...	846	189	6	...	...	...	1,041	...	8,932	2,008	18	...	...	...	10,958
Aliphur Katchari Canal	...	563	126	4	...	...	...	693	...	9,389	2,148	19	...	2	...	11,558
Great Marak Canal	...	2,307	738	23	...	...	...	4,068	64	23,085	5,521	56	...	4	...	28,730
Surfrazwah Canal	931	821	388	12	...	...	...	2,152	931	17,533	4,950	36	...	...	...	23,450
Fulaili Canal	692	15,839	3,536	63	...	...	...	20,130	698	341,354	79,875	985	...	78	...	422,990
	2,845	34,527	10,402	237	...	5	...	48,016	27,312	695,093	192,391	3,380	23	692	...	918,891
Deduct—Expenditure from Contributions (a)	...	...	...	...	...	...	...	...	*845*	*248*	...	...	...	...	...	(a)*1,093*
TOTAL	2,845	34,527	10,402	237	...	5	...	48,016	26,467	694,845	192,391	3,380	23	692	...	917,798
Total Imperial	6,115	68,522	31,487	804	...	18	—25	106,921	100,218	1,329,564	755,842	24,333	23,840	1,199	14	2,235,010
Provincial.																
Bengal.																
Calcutta and Eastern Canals	3,629	17,246	10,712	1,254	...	12	...	32,853	(b) 233,884	346,012	248,158	13,750	...	28	...	841,832
Orissa Coast Canal	...	4,860	2,323	346	...	7	...	7,536	...	30,445	10,645	5,120	...	39	...	46,249
Sarun Project	...	902	371	—19	...	...	...	1,254	...	25,316	8,060	—564	...	...	...	32,812
TOTAL	3,629	23,008	13,406	1,581	...	19	...	41,643	233,884	401,773	266,863	18,306	...	67	...	920,893
N.-W. Provinces and Oudh.																
Dún Canal	635	2,013	2,636	26	...		...	5,310	9,151	41,958	56,404	1,368	576	8	...	109,465
Rohilkund Canals	885	1,938	5,453	27	...	1	...	8,304	29,144	55,719	132,300	3,000	380	391	...	220,934
Bijnor Canals	173	187	619	7	...	4	...	990	2,673	5,420	6,441	127	...	534	...	15,195
Bundelkund Irrigation Works { Jhansi	445	287	249	2	...	1	...	984	} 2,504	7,333	7,891	116	...	6	...	17,850
Bundelkund Irrigation Works { Hamirpur	...	188	352	1	...	...	...	541								
TOTAL	2,138	4,613	(c)9,309	63	...	6	...	16,129	43,472	110,430	203,036	4,611	956	939	...	363,444
Madras.																
Chembrambakam Tank	—219	941	166	—11	...	...	...	877	431	1,576	463	—49	...	...	...	2,421
Chilka Lake	...	463	106	...	...	...	...	569	...	1,137	254	...	...	...	...	1,391
Buckingham Canal	513	12,110	3,886	233	...	6	...	16,748	5,760	181,488	53,628	4,820	...	1,601	...	247,297
Madras W. S. and I. E. Project	—299	1,290	372	—1	...	...	...	1,362	—646	39,919	11,486	694	...	...	...	51,453
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	351	969	298	...	...	...	...	1,618	838	5,335	1,417	—1	...	...	...	7,589
Vadarniem Canal	...	291	79	...	...	...	...	370	15	1,489	400	...	...	...	...	1,904
Palar Anicut System	1,616	5,561	1,662	—1	...	...	...	8,838	8,716	24,334	7,634	—10	...	...	...	40,674
Poiney ditto	414	829	291	...	...	...	...	1,534	527	1,679	513	...	...	...	...	2,719
Carried over	2,376	22,454	6,860	220	...	6	...	31,916	15,654	256,957	75,797	5,454	...	1,601	...	355,463
	5,767	27,621	22,715	1,644	...	25	...	57,772	277,356	512,203	469,899	22,917	956	1,006	...	1,284,337

(a) Fulaili Canal . . . . Rx. 831
Jamda „ . . . . . „ 262
„ 1,093

(b) This includes Rx. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(c) Includes Rx. 85 charges by the Civil Department for collection of Owner's Rates, etc.

* Includes Rx. 14,628 for statute labour.

† Includes Rx. 436,624 for statute labour.

No. 60 B.—Detailed Account of Expenditure against the Revenue Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1891-92 —*continued.*

IRRIGATION AND NAVIGATION —*continued.* Provincial —*continued.* Works for which Capital and Revenue Accounts are kept —*continued.*	Expenditure during the year.								Total Expenditure to end of year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought over	5,767	27,621	22,715	1,644	...	25	...	57,772	277,356	512,203	469,899	22,917	956	1,006	...	1,284,337
Madras —continued.																
Brought forward	2,376	22,454	6,860	220	...	6	...	31,916	15,654	256,957	75,797	5,454	...	1,601	...	355,463
Cheyár Anicut System	5,688	2,288	1,841	...	...	...	...	9,817	6,217	3,965	2,349	...	...	...	...	12,531
Cumbum Tank	20	799	188	64	...	...	...	1,071	20	836	196	64	...	...	...	1,116
Shatiatope	165	1,490	382	...	...	...	...	2,037	264	2,795	706	...	...	...	...	3,765
Vriddhachalam Anicut System	284	533	188	...	...	...	...	1,005	590	1,662	518	...	...	...	...	2,770
Mehmattur ditto	...	1,243	286	...	...	...	...	1,529	134	1,529	383	...	...	...	...	2,046
Vallur Anicut	...	72	17	...	...	...	...	89	33	72	24	...	...	...	...	129
Tirukoilur Anicut System	490	1,522	467	...	...	...	...	2,479	958	1,966	681	...	...	...	...	3,605
Lower Coleroon Anicut System	273	1,718	462	...	...	...	...	2,453	567	4,220	1,111	...	...	...	...	5,898
Thadapalli Channel	408	415	190	...	...	...	...	1,013	564	890	338	...	...	...	...	1,792
Arkenkota ditto	2	114	27	...	...	...	...	143	2	327	76	...	...	...	...	405
Marudur Anicut System	60	766	201	...	...	3	...	1,030	638	1,858	591	...	...	3	...	3,090
Dumagudiem Canal	...	...	...	...	...	...	...	...	...	873	208	...	...	...	...	1,081
Calingarayen Channel	51	1,081	263	...	...	...	...	1,395	51	1,552	371	...	...	...	...	1,974
Ganjam-Gopálpur Canal	...	6	...	...	...	...	...	6	...	14	2	...	...	...	...	16
Total	9,817	34,501	11,372	284	...	9	...	55,983	25,692	279,516	83,351	5,518	...	1,604	...	395,681
Bombay.																
Gokak Canal, 1st Section, and Storage Works	...	262	150	20	...	1	...	433	...	656	440	60	...	1	...	1,157
Total Provincial	15,584	62,384	34,237	1,948	...	35	...	114,188	303,048	792,375	553,690	28,495	956	2,611	...	1,681,175
Total Irrigation and Navigation	21,699	130,906	65,724	2,752	...	53	—25	221,109	403,266	2,121,939	1,309,532	52,828	24,796	3,810	14	3,916,185
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankment, Western Series	30,416	4,168	7,934	—88	...	...	304	42,734	69,710	88,334	36,870	1,515	23	...	381	196,833
Local.																
Madras.																
Thadapalli Channel	210	...	...	...	...	...	...	210	600	...	...	...	...	...	...	600
Total Agricultural	30,626	4,168	7,934	—88	...	...	304	42,944	70,310	88,334	36,870	1,515	23	...	381	197,433
GRAND TOTAL Rx.	52,325	135,074	73,658	2,664	...	53	279	264,053	473,576	2,210,273	1,346,402	54,343	24,819	3,810	395	4,113,618

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section K.—Buildings and Roads.

Revenue *Rx.* 627,124. Expenditure *Rx.* 6,208,752.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	146	...	49,794	...
	62	Expenditure	149	...	...	1,214,518
		Details of Imperial Expenditure on—				
	62C	New Works	153	562,948	...	...
	62D	Repairs	154	309,766	...	...
Civil Works	61	Receipts	146	...	577,330	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61.	148	526,523		...
	62	Expenditure	149	...	...	4,994,234
	62A	Ditto by Civil Department Imperial Funds	151	7,350	...	...
	62B	Abstract of Provincial and Local Fund Expenditure included in Account No. 62.	152	4,112,876	...	...
		BY PUBLIC WORKS OFFICERS—				
	62E	Imperial Expenditure—				
	F	New Buildings	155	238,196	...	...
	G	Repairs to Buildings	156	76,371	...	...
	H	New Roads	157	193,559	...	...
	I	Repairs to Roads	157	72,276	...	...
	J	Miscellaneous—New Works	158	31,913	...	...
		Miscellaneous—Repairs	158	2,084	...	...
	K	Provincial Expenditure—				
	L	New Buildings	159	735,346	...	...
	M	Repairs to Buildings	159	184,952	...	...
	N	New Roads	160	285,534	...	...
	O	Repairs to Roads	160	460,068	...	...
	P	Miscellaneous—New Works	161	135,533	...	...
		Miscellaneous—Repairs	161	18,245	...	...
	Q	Incorporated Local—				...
	R	New Buildings	162	29,563	...	...
	S	Repairs to Buildings	162	14,777	...	...
	T	New Roads	163	175,016	...	...
	U	Repairs to Roads	163	210,951	...	...
	V	Miscellaneous—New Works	164	18,264	...	...
		Miscellaneous—Repairs	164	10,332	...	...
						...
		BY CIVIL OFFICERS—				
		Imperial Expenditure—				
	62W	New Buildings	165	2,467	...	
	W I	Repairs to Buildings	165	1,489	...	...
	W II	New Roads	165	648	...	...
	X	Repairs to Roads	166	1,024	...	...
	XI	Miscellaneous—New Works	166	774	...	...
	XII	Miscellaneous—Repairs	166	233	...	...
		Provincial Expenditure—				...
	Y	New Buildings	166	3,966	...	...
	Z	Repairs to Buildings	167	6,394	...	...
	A A	New Roads	167	2,142	...	...
	B B	Repairs to Roads	167	13,861	...	...
	C C	Miscellaneous—New Works	168	40,566	...	...
	D D	Miscellaneous—Repairs	168	7,999	...	...
		Incorporated Local—				...
	E E	New Buildings	169	31,524	...	...
	F F	Repairs to Buildings	169	21,100	...	...
	G G	New Roads	170	222,123	...	...
	H H	Repairs to Roads	170	567,578	...	...
	I I	Miscellaneous—New Works	171	50,649	...	...
	J J	Miscellaneous—Repairs	171	32,760	...	...
				TOTAL	627,124	6,208,752

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and

INDIA, GENERAL.

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS.			RAJPUTANA AND C.I.	RAJPUTANA.	CENTRAL INDIA.	COORG.			Mysore.
		Military.	Civil.	TOTAL.	Military.	Civil.	Civil.	Military.	Civil.	TOTAL.	Civil.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.											
Rents of buildings	1	29,164	127	29,291	449	903	943	...	92	92	...
Sales of buildings	2	6,935	...	6,935	...	77	120	...	...	...	...
„ barrack furniture	3	682	...	682	19	...	...	...	...	...	...
„ tools and plant	4	488	...	488	...	3	76	...	44	44	...
„ produce	5	445	13	458	...	48	7	...	...	...	...
„ old materials	6	2,056	124	2,180	18	...	2	...	35	35	...
Value of materials from old buildings	7	2,187	...	2,187	2	...	...	...	...	...	...
Unclaimed deposits	8	1	...	1	...	...	16	...	10	10	...
Water-rates	9	111	...	111	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	10	1,754	106	1,860	...	2	67	...	14	14	...
Recoveries of advances made in England	11	4	...	4	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	12	...	...	...	...	...	...	...	...	...	...
	13	43,827	370	44,197	488	1,033	1,231	...	195	195	...
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 148	14	...	...	...	...	4	317	...	2,442	2,442	...
TOTAL	15	43,827	370	44,197	488	1,037	1,548	...	2,637	2,637	...

HEADS OF REVENUE.	No. of Items.	CENTRAL PROVINCES.			BURMA.						ASSAM.		
					Military.		Civil.		TOTAL.				
		Military.	Civil.	TOTAL.	Upper.	Lower.	Upper.	Lower.	Upper.	Lower.	Military.	Civil.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.													
Rents of buildings	1	14	...	14	1,882	67	1,772	600	3,654	667	298	...	298
Sales of buildings	2	...	...	...	20	33	149	...	169	33	...	...	...
„ barrack furniture	3	...	...	...	10	18	...	...	10	18	4	...	4
„ tools and plant	4	...	...	...	...	...	(a)168	...	168	...	...	...	...
„ produce	5	5	...	5	...	...	8	...	8	...	...	...	...
„ old materials	6	...	...	...	...	15	23	...	23	15	...	...	...
Value of materials from old buildings	7	7	...	7	20	...	85	...	105	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	2	...	2	...	...	...	...
Water-rates	9	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	10	...	...	...	1	...	73	...	74	...	...	...	...
Recoveries of advances made in England	11	...	...	...	...	...	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	12	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	13	26	...	26	1,933	133	2,280	600	4,213	733	302	...	302
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 148	14	...	14,862	14,862	...	...	4,905	14,356	4,905	14,356	...	17,111	17,111
TOTAL	15	26	14,862	14,888	1,933	133	7,185	14,956	9,118	15,089	302	17,111	17,413
					2,066		22,141		24,207				

(a) Includes Rx. 7 on account of Civil Officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1891-92.

AND POLITICAL.

No. of Items.	HYDERABAD.			PORT BLAIR.			BALUCHISTAN AGENCY.			TOTAL—INDIA.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	3	3	...	...	...	...	1,464	1,464	29,613	3,532	33,145
2	...	45	45	...	...	...	...	...	...	6,935	242	7,177
3	...	...	...	...	...	...	...	...	...	701	...	701
4	...	...	...	...	...	...	...	50	50	488	173	661
5	...	...	...	...	...	...	...	...	...	445	68	513
6	...	...	...	...	...	...	...	100	100	2,074	261	2,335
7	...	...	...	...	...	...	...	...	...	2,189	...	2,189
8	...	...	...	...	...	...	...	...	...	1	26	27
9	...	...	...	...	...	...	...	...	...	111	...	111
10	...	...	...	...	...	...	...	51	51	1,754	240	1,994
11	...	...	...	...	...	...	...	...	...	4	...	4
12	...	*23	*23	...	...	...	...	...	...	...	23	23
13	...	71	71	...	...	...	...	1,665	1,665	44,315	4,565	48,880
14	...	...	...	...	...	...	...	...	...	...	2,763	2,763
15	...	71	71	...	...	...	...	1,665	1,665	44,315	7,328	51,643

No. of Items.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	15	36	51	6	...	6	460	3,092	3,552	143	....	143	1,513	...	1,513	34,011	9,032	43,043
2	...	...	...	...	...	...	...	1,000	1,000	...	...	...	...	...	...	6,988	1,391	8,379
3	...	...	...	...	...	...	14	...	14	...	...	...	56	...	56	803	...	803
4	...	2	2	...	...	...	...	—7	—7	...	...	...	...	...	...	488	336	824
5	...	...	...	29	...	29	5	...	5	1	...	1	28	...	28	513	76	589
6	7	...	7	...	...	...	6	218	224	12	...	12	73	...	73	2,187	502	2,689
7	...	...	...	...	...	...	38	2	40	29	...	29	...	...	...	2,283	87	2,370
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	28	29
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	111	...	111
10	...	...	...	4	...	4	200	12	212	...	...	...	446	...	446	2,405	325	2,730
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	4
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	23
13	22	38	60	39	...	39	723	4,317	5,040	185	...	185	2,116	...	2,116	49,794	11,800	61,594
14	...	81,966	81,966	...	86,950	86,950	...	61,531	61,531	...	116,034	116,034	...	126,045	126,045	...	526,523	526,523
15	22	82,004	82,026	39	86,950	86,989	723	65,848	66,571	185	116,034	116,219	2,116	126,045	128,161	49,794	538,323	588,117

ADD—RECEIPTS IN ENGLAND:—

Royal Indian Civil Engineering College—Cooper's Hill:—

Fees and caution-money from Students	£	24,380			
Sale of provisions, farm produce, &c.	„	2,817	...	27,197	27,197
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.		...	11,810	11,810
GRAND TOTAL			49,794	577,330	627,124

* Civil Officers' figures.

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS

	India.		Central India.	Central Provinces.	Burma.		Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Coorg.	Rajputana.			Upper.	Lower.							
PROVINCIAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
By Public Works Department.													
Rents of buildings	...	...	...	1,192		6,655	1,311	4,197	1,467	1,152	4,384	9,206	29,564
Sales of buildings	...	...	...	148	...	119	419	939	171	12	1,946	218	3,972
„ tools and plant	...	...	...	158	...	21	1,378	1,451	69	341	3,006	240	6,664
„ produce	...	...	...	21	...	5	4	119	1,289	2,971	149	925	5,483
„ old materials	...	...	...	159	...	45	45	661	500	484	563	1,359	3,816
Value of materials from old buildings	...	...	...	17	...	4	5	1,335	2	294	107	124	1,888
Rents from Strand Bank, Maidan, etc.	...	...	...	...	...	...	...	4,985	...	...	...	...	4,985
Receipts from P. W. Workshops	...	...	...	...	...	...	...	...	8,320	...	310	...	8,630
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	...	2,374	...	...	...	2,374
Tolls on roads	...	...	...	967	...	...	...	...	...	...	...	55,918	56,885
Ferry receipts	...	...	...	2,369	...	...	1,199	...	1,253	...	...	...	4,821
Unclaimed deposits	...	...	...	...	...	...	1	1	...	5	232	21	260
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	...	2,347	2,347
Fines, refunds, and miscellaneous	...		...	183	...	245	74	2,398	617	570	3,651	4,467	12,205
Total	...	...	...	5,214	...	7,094	4,436	16,086	16,062	5,829	14,348	74,825	143,894
By Civil Department.													
Rents of buildings	...	...	...	...	...	...	...	...	...	3,150	...	...	3,150
Sales of buildings, etc.	...	...	...	...	...	...	...	...	...	1,997	...	...	1,997
„ produce	...	...	...	...	...	...	...	...	2,294	...	...	...	2,294
„ old materials	...	...	...	...	...	...	...	...	...	268	...	...	268
Tolls on roads	...	...	...	100	...	...	...	...	...	7,614	...	...	7,714
Ferry receipts	...	...	...	1,201	...	...	2,204	24,201	61,714	19,480	...	...	108,800
Miscellaneous	...	...	...	4	...	...	...	2	31	91	204	76	408
Fees on masonry graves, etc.	...	...	...	73	...	65	...	238	290	257	332	198	1,453
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...
Contribution	...	...	...	...	...	...	...	...	...	...	1,341	...	1,341
Total	...	...	...	1,378	...	65	2,204	24,441	64,329	32,857	1,877	274	127,425
Total Provincial	...	...	...	6,592	...	7,159	6,640	40,527	80,391	38,686	16,225	75,099	271,319
INCORPORATED LOCAL.													
By Public Works Department.													
Rents of buildings	...	...	...	...	...	...	40	...	272	...	...	...	312
Sales of buildings	...	...	...	...	...	...	2	...	2	...	...	...	4
„ tools and plant	...	...	...	...	...	...	...	...	68	...	...	...	68
„ produce	...	4	...	...	...	...	1	...	495	...	491	...	991
„ old materials	2	...	...	...	...	2	9	...	135	539	...	...	233
Value of materials from old buildings	...	...	...	...	...	...	...	...	24	...	...	...	24
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	...	...	120	...	29	113	34	...	296
Total	2	4	...	...	...	2	172	...	1,025	198	525	...	1,928
By Civil Department.													
Rents of buildings	...	...	...	1	...	...	...	160	...	539	...	216	916
Sales of buildings, etc.	...	...	...	25	...	...	...	43	...	65	580	91	804
„ old materials	...	...	...	123	...	...	...	51	...	118	609	...	901
„ produce, etc.	...	...	...	...	153	...	...	...	...	...	...	1,000	1,153
Tolls on roads	2,440	...	...	...	...	...	...	...	...	...	...	32,982	225,763
Canal and Ferry receipts		...	...	5,799	4,752	7,107	10,220	37,285	...	14,616	94,075	16,487	
Miscellaneous	...	...	317	1,356	...	88	79	91	654	220	2,321	170	5,296
Arboriculture	...	...	...	588	...	...	...	...	3,821	7,089	...	...	11,498
Toll on Steamers	...	...	...	...	...	...	...	...	1,059	...	...	...	1,059
Contribution	...	...	...	378	...	...	...	3,757	...	...	1,699	...	5,834
Fines	...	...	...	...	...	...	...	52	...	...	...	...	52
Total	2,440	...	317	8,270	4,905	7,195	10,299	41,439	5,534	22,647	99,284	50,946	253,276
Total Local	2,442	4	317	8,270	4,905	7,197	10,471	41,439	6,559	22,845	99,809	50,946	255,204
GRAND TOTAL as per Abstract Account No. 61	2,442	4	317	14,862	4,905	14,356	17,111	81,966	86,950	61,531	116,034	126,045	526,523

62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1891-92.

IMPERIAL.	India—General and Political.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan Agency.	Total.		Upper.	Lower.							
MILITARY WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
New Works (62C)	447,918	...	...	...	...	...	...	...	447,918	...	88,820	7,719	1,874	1,216	...	6,267	2,149	6,985	562,948
Repairs (62D)	254,526	5,041	...	10	...	...	...	...	259,577	268	10,092	8,566	6,094	2,408	505	8,269	4,299	9,688	309,766
Establishment	210,599	778	...	2	...	...	...	...	211,379	62	20,666	3,694	1,769	692	118	2,900	1,329	3,991	246,600
Tools and Plant	7,790	40	...	...	...	...	...	...	7,830	4	1,348	240	115	45	7	176	86	227	10,078
Suspense	6,182	*—106*	...	...	...	...	...	...	6,076	...	...	...	...	...	...	2,024	...	*—244*	7,856
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	927,015	5,753	...	12	...				932,780	334	120,926	20,219	9,852	4,361	630	19,636	7,863	20,647	1,137,248
Barrack furniture, including repairs and establishment	67,230	1,029	...	...	...	...	21	...	68,280	...	4,098	2,034	102	...	...	635	...	2,121	77,270
TOTAL	994,245	6,782	...	12	...	...	21	...	1,001,060	334	125,024	22,253	9,954	4,361	630	20,271	7,863	22,768	1,214,518
Deduct—Outlay in England £	*7,690*	...	...	...	...	...	...	...	*7,690*	...	...	...	...	...	...	*1,658*	...	*1,034*	*10,382*
Exchange	*3,340*	...	...	...	...	...	...	...	*3,340*	...	...	...	...	...	...	*720*	...	*449*	*4,509*
NET INDIA—MILITARY WORKS	983,215	6,782	...	12	...	...	21	...	990,030	334	125,024	22,253	9,954	4,361	630	17,893	7,863	21,285	1,199,627
											147,277								
CIVIL WORKS.																			
Civil Buildings—																			
New Works (62E)	16,623	1,400	1,226	1,472	...	2,088	310	24,582	47,701	2,917	95,839	247	239	58,214	7,261	8,786	2,722	14,240	238,196
Repairs (62F)	4,929	1,491	1,081	630	...	563	2,873	18,620	30,187	271	11,825	...	668	11,962	4,685	8,244	414	8,115	70,371
Communications—																			
New Works (62G)	...	10,853	2,018	3,140	...	...	...	18,407	34,418	...	127,444	1,017	24,301	...	...	6,379	...	...	193,559
Repairs (62H)	...	10,455	9,696	7,423	...	...	...	10,541	38,115	...	31,410	1,511	297	...	...	943	...	...	72,276
Mis. P. Improvements—																			
New Works (62I)	...	...	...	140	...	...	...	10,588	10,728	97	5,563	13,858	...	270	...	...	...	1,397	31,913
Repairs (62J)	...	...	...	156	...	...	...	107	263	...	1,324	...	...	...	...	...	...	497	2,084
TOTAL WORKS AND REPAIRS	21,552	24,199	14,021	12,961	...	2,651	3,183	82,845	161,412	3,285	273,405	16,633	25,505	70,476	11,946	24,352	3,136	24,249	614,399
Establishment	4,957	4,139	9,385	3,188	...	610	1,375	18,964	42,618	947	50,193	1,184	5,866	10,690	2,740	5,817	721	5,027	125,403
Tools and Plant	323	2,379	626	488	...	40	...	1,170	5,017	48	8,217	75	383	800	179	323	47	316	15,405
Suspense	(*a*)5,690	...	360	361	...	864	...	1,173	8,448	...	*—1,739*	*—4,968*	605	*—1,387*	...	698	...	...	1,657
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	32,522	30,708	24,392	16,998	...	4,165	4,558	104,152	217,495	4,280	330,076	12,924	32,359	80,579	14,865	30,790	3,904	29,592	756,864
Deduct—Outlay in England £	(*a*) *–56*	...	*337*	*135*	...	...	...	*5,467*	*5,883*	...	...	*4,635*	...	*6,160*	...	*71*	*2*	...	*16,751*
Exchange	(*a*)*—25*	...	*146*	*59*	...	...	...	*2,374*	*2,554*	...	...	*2,013*	...	*2,675*	...	*31*	*1*	...	*7,274*
» *Charges incurred on account of the Indo-European Tel. Dept. by Bombay P. W. Dept.*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*971*	*971*
NET INDIA—IMPERIAL CIVIL WORKS, carried forward	32,603	30,708	23,909	16,804	...	4,165	4,558	96,311	209,058	4,280	330,076	6,276	32,359	71,744	14,865	30,688	3,901	28,621	731,868
TOTAL MILITARY WORKS carried forward	983,215	6,782	...	12	...	...	21	...	990,030	334	125,024	22,253	9,954	4,361	630	17,893	7,863	21,285	1,199,627

(*a*) Suspense balances held on the auxiliary Books of the A. G., P. W. D.

K—Buildings and Roads.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS—*concluded.*

	India—General and Political.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan Agency.	Total.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Military Works Brought forward	983,215	6,782	...	12	...	...	21	...	990,030	334	125,024	22,253	9,954	4,361	630	17,893	7,863	21,285	1,199,627
Imperial Civil Works in India, Brought forward	32,603	30,708	23,909	16,804	...	4,165	4,558	96,311	209,058	4,280	330,076	6,276	32,359	71,744	14,865	30,688	3,901	28,621	731,868
Expenditure by Civil Officers from Imperial Funds as per Account No. 62A, page 151	...	837	...	...	503	...	...	6,010	7,350	...	...	...	...	...	...	...	...	...	7,350
Provincial and Incorporated Local Funds Expenditure as per Account No. 62B, page 152.	...	1,295	628	2,907	...	...	...	...	4,830	232,738	14,247	307,870	159,432	829,157	702,853	444,822	764,854	652,573	4,112,876
Total Civil Works	32,603	32,840	24,537	19,711	503	4,165	4,558	102,321	221,238	237,018	344,323	314,146	191,791	900,901	717,718	475,010	768,755	681,194	4,852,094
											658,469								
Grand Total, India	1,015,818	39,622	24,537	19,723	503	4,165	4,579	102,321	1,211,268	237,352	469,347	336,399	201,745	905,262	718,348	492,903	776,618	702,479	6,051,721

And—Expenditure in England:—				
MILITARY WORKS—Stores for India			£ ...	£ ...	£ 10,382	
CIVIL WORKS—						
Royal Indian Civil Engineering College, Cooper's Hill—						
Salaries of President, Professors, etc., wages of servants, provisions, and contingent expenses, and refund of caution-money to students			27,067			
Cost of alterations to the College buildings			950			
				28,017		
Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal Indian Engineering College			4,334			
Passage to India of officers on appointment			761			
Furlough pay and allowances of Military Officers in the Public Works Department			13,771			
Absentee allowances of Civil Officers in the Public Works Department			34,868			
Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in England			434			
Remuneration for professional services rendered in connection with the Bombay Graving Dock Scheme and salary and expenses of an Inspector of lighthouses, etc.			167			
				54,335		
Stores for India				16,751		
			Total Civil Works		99,103	
					£	109,485
Exchange on Payments in England					R	47,546
			Grand Total, Military and Civil Works			6,208,752

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,199,627	...	...	1,199,627	10,382	4,509	1,214,518
Civil Works	739,218	2,461,115	1,651,761	4,852,094	99,103	43,037	4,994,234

No. 62A.—ABSTRACT of EXPENDITURE on BUILDINGS and ROADS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL AND POLITICAL.			
	Rajputana.	Mysore.	Baluchistan.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
CIVIL WORKS—				
Civil Buildings—				
New works (62W)	...	...	2,467	2,467
Repairs (62WI)	...	...	1,489	1,489
Communications—				
New works (62WII)	...	...	648	648
Repairs (62X)	239	503	282	1,024
Miscellaneous Public Improvements—				
New works (62XI)	214	...	560	774
Repairs (62XII)	233	...	...	233
Total Works and Repairs	686	503	5,446	6,635
Establishment	151	...	273	424
Contingencies	...	...	291	291
TOTAL IMPERIAL *Rx.*	837	503	6,010	7,350

No. 62B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS.

PROVINCIAL.	Rajputana.	Central India.	Coorg.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Buildings—													
New Works (62K)	...	...	...	49,308	...	99,316	11,020	107,082	68,304	114,256	151,768	134,292	735,346
Repairs (62L)	...	...	...	5,802	...	13,526	6,086	49,469	32,328	23,224	19,436	35,081	184,952
Communications—													
New Works (62M)	...	...	...	57,179	...	15,932	20,600	55,374	33,581	28,178	33,541	41,149	285,534
Repairs (62N)	...	...	...	41,136	...	56,049	30,512	62,756	90,166	80,319	13,765	85,365	460,068
Miscellaneous Public Improvements—													
New Works (62O)	...	...	...	7,349	...	557	2,463	5,952	109,976	5,939	812	2,485	135,533
Repairs (62P)	...	...	...	5	...	1,090	40	6,675	752	4,595	1,697	3,391	18,245
TOTAL WORKS AND REPAIRS	...	...	...	160,779	...	186,470	70,721	287,308	335,107	256,511	221,019	301,763	1,819,678
Establishment	...	...	...	34,877	...	37,249	32,440	76,450	73,495	57,426	42,902	90,982	445,821
Tools and Plant	...	...	...	4,046	...	3,615	2,239	3,282	2,216	3,545	2,002	6,764	27,709
Profit and Loss	...	...	...	...	...	61	...	...	...	...	114	...	175
Suspense	...	...	...	—504	...	6,633	—410	20,980	—4,781	7,895	5,639	—3,556	31,896
TOTAL	...	...	...	199,198	...	234,028	104,990	388,020	406,037	325,377	271,676	395,953	2,325,279
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works(62Y)	...	...	...	...	...	...	...	...	669	...	3,297	...	3,966
Repairs (62Z)	...	...	...	...	...	...	...	779	4,796	...	819	...	6,394
Communications—													
New Works (62A A)	...	...	...	...	...	...	...	...	860	...	1,282	...	2,142
Repairs (62B B)	...	...	...	...	...	...	...	5,074*	3,611	...	5,176	...	13,861
Miscellaneous Public Improvements—													
New Works (62C C)	...	...	...	...	...	...	...	...	8,044	...	31,431	1,091	40,566
Repairs (62DD)	...	...	...	...	...	...	...	460	7,328	...	145	66	7,999
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	6,313	25,308	...	42,150	1,157	74,928
Establishment	...	...	...	35	...	...	67	...	5,342	1,810	...	...	7,254
Tools and Plant	...	...	...	...	...	...	...	...	295	...	...	...	295
Miscellaneous	...	...	...	...	...	37,867	2,443	8,210	1,754	2,032	...	1,053	53,359
TOTAL	...	...	...	35	...	37,867	2,510	14,523	32,699	3,842	42,150	2,210	135,836
TOTAL PROVINCIAL	...	...	...	199,233	...	271,895	107,500	402,543	438,736	329,219	313,826	398,163	2,461,115
INCORPORATED LOCAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works (62Q)	4	...	...	165	...	109	114	...	11,849	10,221	700	6,401	29,563
Repairs (62R)	5	...	...	...	...	147	153	...	5,457	8,706	...	309	14,777
Communications—													
New Works (62S)	16	...	928	12,885	974	10,054	21,017	...	70,858	12,815	7,884	38,185	175,016
Repairs (62T)	724	...	1,087	2,856	192	6,341	21,327	...	70,442	47,301	2,615	58,066	210,951
Miscellaneous Public Improvements—													
New Works (62U)	...	...	255	8	754	4,878	3,042	...	94	6,919	97	2,217	18,264
Repairs (62V)	...	...	28	33	...	1,725	1,657	...	1,928	4,622	...	339	10,332
TOTAL WORKS AND REPAIRS	749	...	2,298	15,347	1,920	23,254	47,310	...	160,628	90,584	11,296	105,517	458,903
Establishment	76	...	575	...	440	5,278	4,595	...	39,480	12,041	2,584	13,009	78,078
Tools and Plant	11	...	34	...	29	259	...	...	1,496	673	1,194	1,511	5,207
Suspense	...	...	...	...	...	...	...	...	...	...	...	—2	—2
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	9	9
TOTAL	836	...	2,907	15,347	2,389	28,791	51,905	...	201,604	103,298	15,074	120,044	542,195
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62EE)	...	74	...	63	97	...	...	6,061	4,340	...	14,776	6,113	31,524
Repairs (62FF)	56	415	...	89	...	31	...	951	6,641	...	7,540	5,377	21,100
Communications—													
New Works (62GG)	...	11	...	703	4,107	2,365	...	126,702	5,701	...	67,258	15,276	222,123
Repairs (62HH)	...	31	...	11,583	814	2,432	...	221,781	31,504	...	254,604	44,829	567,578
Miscellaneous Public Improvements—													
New Works (62II)	...	64	...	806	5,606	453	...	4,378	493	...	11,124	27,725	50,649
Repairs (62JJ)	403	5	...	1,010	714	582	...	1,629	282	...	15,125	13,010	32,760
TOTAL WORKS AND REPAIRS	459	600	...	14,254	11,338	5,863	...	361,502	48,961	...	370 427	112,330	925,734
Establishment	...	24	...	3,456	389	1,097	...	60,618	11,136	861	61,539	19,643	158,763
Tools and Plant	...	...	...	194	72	47	...	2,834	1,577	...	3,920	698	9,342
Miscellaneous	...	4	...	254	59	177	27	1,660	839	10,944	68	1,695	15,727
TOTAL	459	628	...	18,158	11,858	7,184	27	426,614	62,513	11,805	435,954	134,366	1,109,566
TOTAL INCORPORATED LOCAL	1,295	628	2,907	33,505	14,247	35,975	51,932	426,614	264,117	115,103	451,028	254,410	1,651,761
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 62	1,295	628	2,907	232,738	14,247	307,870	159,432	829,157	702,853	444,322	764,854	652,573	4,112,876

* Includes Rx. 3,212 on account of refund of ferry receipts.

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.												Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Public Works.	Mobilization Works.	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Old buildings, including subsidiary, auxiliary and hospital accommodation for European troops.	Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.														
	In the Plains.	In the Hills.	In the Plains.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	39,617	27,966	...	53,048	14,917	4,587	28,723	20	84	4,698	33	37,448	2,787	29,006	21,692	17,318	2,273	4,289	68,805	12,372	14,098	10,989	56,152	451,222	3,304	447,918
Rajputana and Central India	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	357	...	...	...	...	357	*357*	...
Upper Burma	26,589	...	...	...	...	12,093	...	...	...	...	...	34,224	...	148	8,728	4	...	...	6,978	56	...	...	...	88,820	...	88,820
Lower Burma	7,127	...	...	...	...	...	...	...	...	...	...	48	...	...	—5	12	...	...	233	304	...	...	...	7,719	...	7,719
Assam	...	...	...	...	...	...	...	...	...	...	...	562	...	...	271	...	...	713	328	...	...	...	...	1,874	...	1,874
Bengal	...	...	...	...	...	...	...	...	...	...	...	1,187	...	...	...	23	...	...	6	...	...	...	...	1,216	...	1,216
Punjab	...	...	...	...	...	...	...	...	...	652	990	298	...	...	...	1,712	...	...	2,350	265	...	...	...	6,267	...	6,267
Madras	1,166	...	443	42	...	385	...	...	...	...	...	131	...	...	100	—76	...	...	...	...	...	...	...	2,191	*42*	2,149
Bombay	...	...	...	235	1,050	...	...	...	...	...	...	1,456	...	...	...	...	68	...	2,882	1,302	...	...	...	6,993	*8*	6,985
TOTAL	74,499	27,966	443	53,325	15,967	17,065	28,723	20	84	5,650	1,023	75,354	2,787	29,154	30,786	18,993	2,341	5,002	81,939	14,299	14,098	10,989	56,152	566,6598	*3,711*	562,948

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.												Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Cantonment Roads.	Fortifications.	Dockyard or Naval.	Public Works.	Medical.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rents of buildings or compensation for quarters.															
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	57,404	10,346	...	...	4,180	2,254	549	...	1,366	357	7,890	14,905	1,136	8,087	6,494	17,169	1,126	18,333	57,933	...	15,273	1,550	40,241	...	266,593	12,067	254,526
Rajputana and Central India	1,664	778	239	106	...	...	...	...	169	...	787	216	...	...	143	111	...	...	509	...	...	...	319	...	5,041	...	5,041
Coorg	...	...	...	...	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	10
Central Provinces	...	...	...	...	...	...	...	...	...	...	122	...	...	...	...	80	...	60	...	...	...	...	6	...	268	...	268
Upper Burma	2,585	...	722	...	...	...	547	...	...	...	1,804	191	...	10	951	387	...	...	2,348	...	528	...	...	19	10,092	...	10,092
Lower Burma	4,448	...	...	...	...	...	244	...	...	...	1,471	181	20	52	314	6	...	...	1,286		450	...	...	94	8,566	...	8,566
Assam	...	...	...	...	...	165	...	...	...	...	1,198	229	...	...	368	...	...	3,085	887	...	162	...	...	...	6,094	...	6,094
Bengal	...	...	...	...	...	...	...	...	...	...	440	94	...	40	430	337	...	...	126	452	489	...	...	...	2,408	...	2,408
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18	...	118	306	...	93	...	...	...	535	*30*	505
Punjab	96	...	...	...	...	...	...	...	286	391	1,435	...	...	48	37	551	193	3,271	1,128	...	833	...	...	...	8,269	...	8,269
Madras	85	332	580	...	109	28	350	5	...	9	746	394	57		338	357	35	555	222		184	...	...	...	4,386	*87*	4,299
Bombay	1,844	1,742	...	...	27	...	107	...	131	...	903	...	6	204	513	1,146	74	72	2,531	...	88	...	...	...	9,688	...	9,688
TOTAL	68,126	13,198	1,541	106	4,326	2,447	1,797	5	1,952	757	16,796	16,210	1,219	8,441	9,588	20,462	1,428	25,494	67,276	452	18,100	1,550	40,566	113	321,950	*12,184*	309,766

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	Forest.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	107	...	...	...	...	...	...	...	...	...	...	16,554	...	...	...	...	...	4	...	16,665	*42*	16,623
Rajputana	...	...	...	...	290	21	...	...	...	462	2	...	...	57	81	189	2,139	99	...	...	155	39	...	3,534	*2,134*	1,400
Central India	...	...	61	...	321	1	...	...	36	256	...	...	234	13	...	248	301	16	56	...	88	2,041	...	3,672	*2,446*	1,226
Coorg	1	...	...	...	51	...	...	...	...	...	...	...	...	411	423	...	145	117	35	...	...	292	...	1,475	*3*	1,472
Hyderabad	...	...	...	...	126	236	...	...	1,709	...	...	...	...	...	...	5	...	...	12	...	...	...	...	2,088	...	2,088
Port Blair	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	310	...	310	...	310
Baluchistan Agency	...	...	...	...	45	16	...	57	...	15,612	...	...	...	...	3,806	22	259	1,228	1,512	...	1,840	185	...	24,582	...	24,582
Central Provinces	...	...	...	...	382	2,535	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,917	...	2,917
Upper Burma	...	...	...	...	1,083	1,587	...	...	1,507	...	...	...	...	...	15,522	4,211	32,857	17,233	2,444	...	...	19,395	...	95,839	...	95,839
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	247	247	...	247
Assam	...	...	...	...	131	107	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	239	...	239
Bengal	...	71	1,013	283	2,028	2,144	36,413	60	...	2,928	...	106	...	...	...	470	...	...	...	52	...	12,676	...	58,244	...	58,244
N.-W. Provinces and Oudh	...	...	4,519	...	1,261	1,095	107	...	...	...	...	...	30	...	...	...	...	...	...	...	...	...	249	7,261	...	7,261
Punjab	...	...	...	...	1,325	545	14,457	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,547	...	8,874	*88*	8,786
Madras	...	591	...	...	638	1,493	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,722	...	2,722
Bombay	81	8,564	...	621	1,122	364	...	440	...	1,504	...	...	...	106	...	...	271	1,011	141	...	...	15	...	14,240	...	14,240
TOTAL	82	9,226	5,593	904	8,910	10,144	40,977	557	3,252	20,762	2	106	265	587	19,832	21,699	35,972	19,704	4,200	52	2,083	37,504	496	242,909	*4,713*	238,196

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	45	30	...	27	...	...	...	...	...	...	31	4,815	...	...	...	..	...	59	5,007	*78*	4,929
Rajputana	...	...	...	...	...	54	82	...	...	537	23	...	...	...	278	56	103	38	59	..	...	229	32	1,491	...	1,491
Central India	...	...	...	64	...	94	103	...	400	194	23	...	...	*—310*	38	19	54	250	18	39	...	168	898	2,052	*971*	1,081
Coorg	...	94	...	...	...	14	...	...	228	...	...	40	...	...	59	2	15	14	63	...	...	50	76	655	*25*	630
Hyderabad	...	...	...	...	...	218	34	...	259	...	...	...	...	...	...	...	52	...	...	...	...	...	...	563	...	563
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,873	2,873	...	2,873
Baluchistan Agency	392	...	...	...	...	93	883	...	...	6,797	...	381	...	...	434	898	37	1,103	3,802	2,072	..	5,315	*—3,587*	18,620	...	18,620
Central Provinces	...	...	...	...	...	225	46	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	271	...	271
Upper Burma	...	...	...	...	...	312	115	...	598	...	...	...	...	...	...	1,651	215	737	5,322	67	...	...	2,808	11,825	...	11,825
Assam	...	...	...	...	...	312	339	...	...	...	...	...	...	17	...	...	...	...	...	...	...	...	...	668	...	668
Bengal	...	...	715	2,079	650	1,646	822	5,991	...	*—4*	...	29	78	...	...	...	...	...	...	...	592	...	51	12,649	*687*	11,562
N.-W. Provinces and Oudh	52	60	...	2,410	...	1,461	410	...	171	...	...	5	...	116	...	...	...	...	...	...	...	...	...	4,685	...	4,685
Punjab	...	...	...	...	...	1,525	583	5,292	...	...	...	...	...	...	...	...	...	...	...	...	...	...	844	8,244	...	8,244
Madras	...	...	*—820*	...	...	834	400	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	414	..	414
Bombay	...	114	3,082	6	350	1,092	1,919	...	...	423	...	85	...	...	...	1	...	346	164	...	...	...	533	8,115	...	8,115
TOTAL	444	268	2,977	4,559	1,000	7,925	5,766	11,283	1,683	7,947	46	540	78	*—177*	809	2,658	5,291	2,488	9,428	2,178	592	5,762	4,587	78,132	*1,761*	76,371

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	10,553	250	...	...	...	50	...	10,853	...	10,853
Central India	3,124	...	...	...	46	96	...	3,266	*1,248*	2,018
Coorg	2,788	...	24	...	300	...	28	3,140	...	3,140
Baluchistan Agency	80	16,367	...	...	...	1,960	...	18,407	...	18,407
Upper Burma	...	127,444*			...	...	...	127,444	...	127,444
Lower Burma	...	1,017*		...	...	...	...	1,017	...	1,017
Assam	...	24,301	...	...	...	...	...	24,301	...	24,301
Punjab	6,496	—*117*	...	...	...	...	....	6,379	...	6,379
TOTAL		192,327			346	2,106	28	194,807	*1,248*	193,559

* Unclassified in Examiner's Account.

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	10,336	742	...	...	...	183	3	11,264	*809*	10,455
Central India	12,091	...	...	...	232	142	...	12,465	*2,769*	9,696
Coorg	6,264	...	1,069	...	2	...	88	7,423	...	7,423
Baluchistan Agency	4,004	4,761	...	...	...	1,776	...	10,541	...	10,541
Upper Burma		31,410*			...	...	...	31,410	...	31,410
Lower Burma		1,511*			...	...	...	1,511	...	1,511
Assam	...	297	...	...	...	...	...	297	...	297
Punjab	943	...	...	...	...	...	...	943	...	943
TOTAL		73,428			234	2,101	91	75,854	*3,578*	72,276

* Unclassified in Examiner's Account.

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light Houses.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	397	...	...	...	...	3,887	4,284	*4,284*	...
Coorg	...	...	...	...	135	...	...	...	...	12	147	*7*	140
Baluchistan Agency	...	...	816	...	8,886	...	...	886	...	...	10,588	...	10,588
Central Provinces	...	...	...	...	...	...	...	...	97	...	97	...	97
Upper Burma	...	...	...	504	3,030	...	...	...	...	2,029	5,563	...	5,563
Lower Burma	13,858	...	...	...	...	...	...	...	...	...	13,858	...	13,858
Bengal	...	...	...	...	...	...	...	...	...	270	270	...	270
Bombay	19	...	...	...	380	...	...	...	...	998	1,397	...	1,397
TOTAL	13,877	...	816	504	12,828	...	...	886	97	7,196	36,204	*4,291*	31,913

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light Houses.	Harbours.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	725	...	...	...	98	823	*823*	...
Coorg	...	...	...	...	...	156	...	...	...	...	156	...	156
Baluchistan Agency	...	...	...	...	...	107	...	...	...	...	107	...	107
Upper Burma	...	...	...	...	...	36	...	...	...	1,288	1,324	...	1,324
Bombay	2	189	...	...	...	142	...	...	...	164	497	...	497
TOTAL	2	189	...	...	...	1,166	...	...	...	1,550	2,907	*823*	2,084

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, etc.	Secretariat Offices.	Circuit houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Political Agencies.	Stamps and Stationery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	Marine.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces .	69	...	30	...	...	419	...	8,557	531	1,152	3,299	...	...	...	36	5,337	492	16,581	7,687	1,975	2,272	...	57	817	...	...	49,311	*3*	49,308
Lower Burma .	...	4	...	1,109	572	...	...	9,227	69	...	...	...	...	...	289	6,557	170	41,302	6,394	864	2,594	...	...	592	29,573	...	99,316	...	99,316
Assam . .	157	...	...	...	...	...	...	684	682	...	...	...	...	...	144	2,813	...	2,000	1,659	961	201	91	184	92	1,352	...	11,020	...	11,020
Bengal . .	...	72	...	...	...	124	...	2,410	443	...	15,253	295	...	36	6,222	22,936	700	13,030	7,543	26,600	11,962	716	...	871	1,866	...	111,079	*3,997*	107,082
N.-W. P. and Oudh	...	...	...	...	...	2,111	...	5,107	5,021	...	15,636	1898	...	...	751	7,255	1,345	16,610	5 928	9,404	7,649	...	68	...	3,463	...	82,246	*13,942*	68,304
Punjab . .	...	...	68	...	...	2,346	...	971	1,750	...	12,868	265	...	...	8,415	4,899	1,280	39,605	15,819	19,025	18,609	...	96	3,358	4,211	...	133,585	*19,329*	114,256
Madras . .	136	...	10	...	...	1,215	...	5,004	112	...	28,192	386	608	...	615	42,983	1,729	5,550	7,556	20,416	25,772	7,226	109	2,308	4,083	...	154,010	*2,242*	151,768
Bombay . .	1,490	1,556	...	...	...	2,207	...	2,834	720	...	23,360	...	1,646	...	38	9,129	770	24,891	17,980	23,824	44.419	164	230	1,464	83	...	156,805	*22,513*	134,292
TOTAL .	1,852	1,632	108	1,109	572	8,422	...	34,794	9,328	1,152	98,608	2,844	2,254	36	16,510	101,909	6,486	159,569	70,566	103,069	113,478	8,197	744	9,502	44,631	...	797,372	*62,026*	735,346

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Government Experimental Farms.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Circuit houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agencies.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx*	*R.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces . .	...	54	...	23	...	...	...	...	311	58	256	710	...	...	...	16	1,201	538	942	702	97	84	...	...	810	...	5,802	...	5,802
Lower Burma .	...	...	543	...	340	747	...	86	947	103	...	...	...	...	28	...	2,750	1,057	1,534	876	401	158	...	...	1,133	2,823	13,526	...	13,526
Assam . .	...	...	...	...	...	...	...	...	428	83	...	...	...	...	...	48	1,722	348	546	240	545	50	...	15	992	1,069	6,086	...	6,086
Bengal . .	...	...	314	...	...	...	25	...	2,384	1,366	...	7,216	470	49	...	297	10,345	2,531	8,025	3,733	6,211	3,177	250	...	1,133	3,009	50,535	*1,066*	49,469
N.-W. P. and Oudh . .	157	...	...	...	...	...	853	...	2,132	198	...	9,285	101	...	...	758	2,047	1,167	3,348	8,052	2,644	818	2	150	616	...	32,328	...	32,328
Punjab . .	...	...	...	80	...	...	242	...	1,305	775	...	3,703	101	...	98	1,997	1,009	1,325	4,592	4,859	893	721	40	85	898	501	23,224	...	23,224
Madras . .	...	...	147	48	...	...	...	...	3,734	132	...	2,171	432	...	25	181	402	1,522	2,020	326	1,093	2,374	45	223	1,159	3,402	19,436	...	19,436
Bombay . .	...	141	538	...	...	...	242	18	2,407	260	...	9,004	...	...	623	1,477	3,181	2,962	2,518	4,296	2,250	3,363	40	149	1,139	929	35,537	*456*	35,081
TOTAL .	157	195	1,542	151	340	747	1,362	104	13,648	2,975	256	32,089	1,104	49	774	4,774	22,657	11,450	23,525	23,084	14,134	10,745	377	622	7,880	11,733	186,474	*1,522*	184,952

K.—Buildings and Roads.

CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	7,469	48,760	...	...	762	...	188	...	...	57,179	...	57,179
Lower Burma	15,932*				...	...	...	...	...	15,932	...	15,932
Assam	3,695	15,776	...	29	357	...	772	...	...	20,629	*29*	20,600
Bengal	42,621	13,197	...	...	...	...	131	...	...	55,949	*575*	55,374
North-Western Provinces and Oudh	29,568	...	...	...	2,379	...	1,654	...	...	33,601	*20*	33,581
Punjab	7,519	16,646	...	...	18	...	3,995	...	...	28,178	...	28,178
Madras	33,541	...		...	...	...	...	...	...	33,541	...	33,541
Bombay	31,335	12,682	2,248	...	...	...	47	...	...	46,312	*5,163*	41,149
TOTAL	281,018				3,516	...	6,787	...	...	291,321	*5,787*	285,534

* Unclassified in Examiner's accounts.

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Lines of Telegraphic communication.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	22,126	17,788	...	...	1,040	...	182	...	...	41,136	...	41,136
Lower Burma		56,049*				...	...	...	...	...	56,049	...	56,049
Assam	...	7,491	18,200	1,750	...	1,454	...	1,617	...	...	30,512	...	30,512
Bengal	...	53,409	8,989	...	...	...	...	412	...	...	62,810	*54*	62,756
North-Western Provinces and Oudh	...	79,671	6	6	...	7,859	...	2,994	...	...	90,546	*380*	90,166
Punjab	...	50,899	17,183	...	...	9,021	...	3,216	...	...	80,319	...	80,319
Madras	...	13,765	..	...	...	..	...	...	...	...	13,765	...	13,765
Bombay	...	60,635	19,144	4,250	109	5	...	1,127	116	...	85,386	*21*	85,365
TOTAL	...	431,470				19,389	...	9,548	116	...	460,523	*455*	460,068

* Unclassified in Examiner's accounts.

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	11,204	979	...	...	15	...	12,198	*4,849*	7,349
Lower Burma	...	...	...	27	...	...	21	..	509	557	...	557
Assam	...	69	...	147	74	...	...	...	2,437	2,727	*264*	2,463
Bengal	...	...	...	373	...	904	1,228	...	4,541	7,046	*1,094*	5,952
North-Western Provinces and Oudh	2,144	...	...	14,758	180	...	...	...	9,831	126,913	*16,937*	109,976
Punjab	3,028	...	2,160	39,272	7,208	...	...	...	558	52,226	*46,287*	5,939
Madras	151	...	...	*—188*	114	...	...	...	735	812	...	812
Bombay	...	...	338	...	...	...	...	...	2,148	2,486	*1*	2,485
TOTAL	5,323	69	2,498	165.593	8,555	904	1,249	15	20,759	204,965	*69,432*	135,533

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	5	...	...	...	...	...	5	...	5
Lower Burma	...	...	...	26	...	282	782	...	...	1,090	...	1,090
Assam	...	...	...	40	...	...	...	...	...	40	...	40
Bengal	...	6	...	4	...	2,449	8	...	4,216	6,683	*8*	6,675
North-Western Provinces and Oudh	599	...	...	93	110	...	...	...	355	1,157	*405*	752
Punjab	344	...	3,835	220	392	...	...	...	...	4,791	*196*	4,595
Madras	1,531	...	...	...	81	48	...	...	37	1,697	...	1,697
Bombay	...	...	44	...	...	284	96	...	2,994	3.418	*27*	3,391
TOTAL	2,474	6	3,879	388	583	3,063	886	...	7,602	18,881	*636*	18,245

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from contribution.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	4	...	...	...	4	...	4
Central Provinces	...	...	...	...	...	...	...	...	165	...	...	...	165	...	165
Lower Burma	...	...	...	...	...	11	...	...	18	...	80	...	109	...	109
Assam	...	...	...	...	...	...	...	...	...	...	114	...	114	...	114
N.-W. P. and Oudh	...	...	...	..	67	...	...	...	5,777	25,551	52	...	31,447	*19,598*	11,849
Punjab	...	...	138	...	100	...	...	167	4,958	2,907	1,951	...	10,221	...	10,221
Madras	...	...	...	...	...	...	...	...	...	...	...	700	700	...	700
Bombay	...	...	...	...	...	...	...	...	4,492	1,815	...	94	6,401	...	6,401
TOTAL	...	...	138	...	167	11	...	167	15,414	30,273	2,197	794	49,161	*19,598*	29,563

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	...	5	...	...	5	...	5
Lower Burma	...	...	...	...	...	...	...	...	20	97	30	...	147	...	147
Assam	...	...	...	...	...	..	...	...	...	...	153	...	153	...	153
N.-W. P. and Oudh	...	...	...	...	110	...	...	...	2,493	2,692	241	...	5,536	*79*	5,457
Punjab	...	...	1,690	143	147	417	...	310	3,304	1,624	1,071	...	8,706	...	8,706
Bombay	...	...	...	...	...	...	...	...	14	242	...	53	309	...	309
TOTAL	...	...	1,690	143	257	417	...	310	5,831	4,660	1,495	53	14,856	*79*	14,777

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	16	...	...	...	...	...	...	...	...	16	...	16
Coorg	82	...	323	...	...	506	...	7	...	10	928	...	928
Central Provinces	2	11,493	...	...	...	...	...	790	...	...	12,285	...	12,285
Upper Burma	974*				...	...	...	...	...	...	974	...	974
Lower Burma	10,054*				...	...	...	...	...	...	10,054	...	10,054
Assam	450	19,545	...	...	..	663	...	359	...	...	21,017	...	21,017
North-Western Provinces and Oudh	35,876	28,225	8,018	226	...	...	...	622	...	...	72,967	*2,109*	70,858
Punjab	3,394	1,172	...	...	6,291	...	...	1,958	...	...	12.815	...	12,815
Madras	6,843	...	...	...	...	...	1,091	...	...	...	7,934	*50*	7,884
Bombay	13,674	15,758	3,498	2,784	...	887	...	1,584	...	...	38,185	...	38,185
TOTAL	162,407				6,291	2,056	1,091	5,320	...	10	177,175	*2,159*	175,016

* Unclassified in Examiner's accounts.

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-brdges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	480	244	...	...	...	...	...	...	...	...	724	...	724
Coorg	...	...	870	...	...	130	...	60	...	27	1,087	...	1,087
Central Provinces	280	1,576	...	...	...	...	...	...	...	...	2,856	...	2,856
Upper Burma	192*				...	...	...	...	...	...	192	...	192
Lower Burma	6,341*				...	...	...	...	...	...	6,341	...	6,341
Assam	163	19,566	...	...	...	487	...	1,111	...	...	21,327	...	21,327
North-Western Provinces and Oudh	58,742	9,684	2,200	...	...	...	...	180	...	...	70,806	*364*	70,442
Punjab	21,615	21,086	...	325	1,255	566	...	2,454	...	...	47,301	...	47,301
Madras	1,726	...	...	...	...	...	889	...	...	...	2,615	...	2,615
Bombay	18,876	25,852	11,252	56	...	1,699	...	331	...	...	58,066	...	58,066
TOTAL	202,126				1,255	2,882	889	4,136	...	27	211,315	*364*	210,951

* Unclassified in Examiner's accounts.

No. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	60	...	160	...	...	...	...	35	255	...	255
Central Provinces	...	...	...	8	...	...	...	...	...	8	...	8
Upper Burma	...	641	...	...	...	...	...	...	113	754	...	754
Lower Burma	...	1,964	...	210	...	2,266	...	...	438	4,878	...	4,878
Assam	...	464	...	1,700	23	...	...	...	855	3,042	...	3,042
North-Western Provinces and Oudh	...	...	...	1,448	143	...	...	...	...	1,591	*1,497*	94
Punjab	2,111	...	61	2,475	1,896	...	...	21	355	6,919	...	6,919
Madras	82	...	...	15	...	...	...	...	...	97	...	97
Bombay	...	...	...	2,217	...	...	...	...	...	2,217	...	2,217
TOTAL	2,193	3,129	61	8,233	2,062	2,266	...	21	1,796	19,761	*1,497*	18,264

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	...	14	...	...	...	14	28	...	28
Central Provinces	...	...	...	33	...	...	...	...	33	...	33
Lower Burma	...	612	...	3	...	551	...	559	1,725	...	1,725
Assam	...	164	...	252	100	...	...	1,141	1,657	...	1,657
North-Western Provinces and Oudh	1,037	...	...	10	930	...	...	...	1,977	*49*	1,928
Punjab	228	...	999	3,025	87	...	...	283	4,622	...	4,622
Bombay	...	...	...	314	...	25	...	...	339	...	339
TOTAL	1,265	776	999	3,651	1,117	576	...	1,997	10,381	*49*	10,332

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCE.	Custom.	Salt.	Opium.	Postal.	Telegraph.	Residencies and Agencies.	Land Revenue.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	...	...	559	55	37	138	...	...	213	319	...	1,015	131	2,467	...	2,467
TOTAL .	...	...	...	...	...	559	55	37	138	...	...	213	319	...	1,015	131	2,467	...	2,467

No. 62WI.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCE.	Marine.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan . .	...	...	14	...	...	...	...	...	...	...	300	540	...	...	3	14	60	...	...	102	8	...	232	216	1,489	...	1,489
TOTAL .	...	...	14	...	...	...	...	...	...	...	300	540	...	...	3	14	60	...	...	102	8	...	232	216	1,489	...	1,489

No. 62WII.—CLASSIFIED ABTSRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and OTHER WORKS of COMMUNICATIONS.

PROVINCE.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat, bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	313	...	246	...	84	...	5	648	...	648
TOTAL .	313	...	246	...	84	...	5	648	...	648

No. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	239	...	...	...	...	...	...	239	...	239
Mysore	...	...	...	...	...	...	503	503	...	503
Baluchistan	46	...	24	...	6	60	146	282	...	282
TOTAL	285	...	24	...	6	60	649	1,024	...	1,024

No. 62XI.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light-houses.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Coal mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	75	...	...	...	139	214	...	214
Baluchistan	...	484	...	...	...	...	...	...	76	560	...	560
TOTAL	...	484	...	...	75	...	...	...	215	774	...	774

No. 62XII.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCE.	Light-houses.	Harbours.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum oil wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	233	...	...	...	...	233	...	233
TOTAL	...	...	...	...	...	233	...	...	...	...	233	...	233

No. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Political Agency.	Stamps and tionery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	19	...	...	...	246	...	...	...	...	...	404	669	...	669
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,297	...	...	...	...	...	...	...	...	...	3,297	...	3,297
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	19	3,297	...	...	246	...	...	...	...	...	404	3,966	...	3,966

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Government Experimental Farms.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agency.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	703	...	...	...	76	...	...	...	...	779	...	779
N.-W. Provinces and Oudh	...	...	...	...	...	...	..	...	...	...	...	...	...	...	1,442	...	...	...	1,533	...	2	...	...	...	1,819	4,796	...	4,796
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	819	...	...	...	...	...	...	...	...	...	819	...	819
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,442	819	703	...	1,533	...	78	...	...	...	1,819	6,394	...	6,394

No. 62AA.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. Provinces and Oudh	...	24	100	...	641	...	...	...	...	95	860	...	860
Madras	986	...	...	...	...	296	...	...	...	...	1,282	...	1,282
TOTAL	986	24	100	...	641	296	...	...	...	95	2,142	...	2,142

No. 62BB.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Lines of Telegraphic communication.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	1,521	...	...	...	...	3,553	...	...	...	...	5,074	...	5,074
N.-W. Provinces and Oudh	...	...	1,086	...	26	1,771	...	...	94	...	634	3,611	...	3,611
Madras	...	5,172	...	...	...	...	4	...	...	...	...	5,176	...	5,176
TOTAL	...	6,693	1,086	...	26	1,771	3,557	...	94	...	634	13,861	...	13,861

No. 62CC.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh . . .	5	...	...	6,199	...	...	...	...	1,840	8,044	...	8,044
Madras	221	...	...	21,544	9,666	...	...	...	...	31,431	...	31,431
Bombay	...	...	...	1,091	...	...	...	...	...	1,091	...	1,091
TOTAL .	226	...	...	28,834	9,666	...	...	...	1,840	40,566	...	40,566

No. 62DD.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENTS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	360	...	...	...	100	460	...	460
N.-W. Provinces and Oudh	30	...	...	494	...	...	...	...	6,804	7,328	...	7,328
Madras	145	...	...	...	...	...	...	...	...	145	...	145
Bombay	...	...	...	66	...	...	...	...	...	66	...	66
TOTAL .	175	...	...	560	360	...	...	...	6,904	7,999	...	7,999

No. 62EE.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	...	...	...	...	...	...	...	53	...	...	21	...	74	...	74
Central Provinces	...	...	...	...	...	...	...	...	...	...	63	...	63	...	63
Upper Burma	...	...	...	...	...	...	...	...	...	97	...	...	97	...	97
Bengal	...	541	...	...	...	...	...	...	151	350	3,297	1,722	6,061	...	6,061
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	2,714	1,275	...	351	4,340	...	4,340
Madras	...	64	...	...	...	...	...	...	3,439	5,657	2,182	3,434	14,776	...	14,776
Bombay	...	126	...	...	...	...	...	...	5,846	123	...	18	6,113	...	6,113
TOTAL	...	731	...	...	...	...	...	53	12,150	7,502	5,563	5,525	31,524	...	31,524

No. 62FF.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Political Agencies.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	11	21	7	...	17	56	...	56
Central India	...	...	...	...	236	...	...	9	19	...	2	...	149	415	...	415
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	89	...	89	...	89
Lower Burma	...	...	...	...	...	...	...	...	1	9	21	...	...	31	...	31
Bengal	...	200	...	...	...	...	...	...	...	...	55	448	248	951	...	951
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	6,017	400	...	224	6,641	...	6,641
Madras	56	36	...	...	...	...	1	...	...	750	1,541	898	4,258	7,540	...	7,540
Bombay	...	54	...	...	...	...	...	...	...	5,274	36	...	13	5,377	...	5,377
TOTAL	56	290	...	...	236	...	1	9	31	12,071	2,062	1,435	4,909	21,100	...	21,100

No. 62GG.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	...	...	...	...	11	...	...	...	...	...	11	...	11
Central Provinces	...	157	188	...	...	...	...	358	...	...	703	...	703
Upper Burma	...	...	...	2,484	903	40	54	554	...	72	4,107	...	4,107
Lower do.	...	...	...	1,593	580	...	100	92	...	...	2,365	...	2,365
Bengal	16,383	24,016	9,834	5,652	61,001	2,976	832	2,152	850	3,006	126,702	...	126,702
North-Western Provinces and Oudh	64	975	662	430	2,313	...	...	449	...	808	5,701	...	5,701
Madras	20,114	13,383	3,666	8,156	13,725	1,019	...	177	195	* 6,823	67,258	...	67,258
Bombay	146	648	616	2,273	3,912	37	...	6,925	...	719	15,276	...	15,276
TOTAL	36,707	39,179	14,966	20,588	82,445	4,072	986	10,707	1,045	11,428	222,123	...	222,123

* Contribution.

No. 62HH.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and OTHER WORKS OF COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	31	...	...	...	...	...	...	...	...	...	31	...	31
Central Provinces	...	...	8,975	822	...	128	...	611	1,047	...	11,583	...	11,583
Upper Burma	...	...	...	620	77	...	...	56	...	61	814	...	814
Lower do.	...	...	...	1,437	605	38	211	141	...	...	2,432	...	2,432
Bengal	80,116	52,808	23,980	34,719	16,980	1,352	649	3,630	2,941	4,606	221,781	...	221,781
North-Western Provinces and Oudh	78	14,946	10,554	3,091	1,563	62	...	900	...	310	31,504	...	31,504
Madras	170,862	31,832	25,126	18,031	4,319	346	823	439	2,826	...	254,604	...	254,604
Bombay	1,948	8,674	11,480	15,054	1,456	343	...	5,843	...	31	44,829	...	44,829
TOTAL	253,035	108,260	80,115	73,774	25,000	2,269	1,683	11,620	6,814	5,008	567,578	...	567,578

No. 62II.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	...	...	...	...	...	...	...	64	64	...	64
Central Provinces	...	...	140	657	3	...	...	6	806	...	806
Upper Burma	...	4,324	...	100	...	...	...	1,182	5,606	...	5,606
Lower do.	...	177	...	101	...	...	...	175	453	...	453
Bengal	172	...	...	2,615	737	...	...	854	4,378	...	4,378
North-Western Provinces and Oudh	...	...	...	...	...	...	...	493	493	...	493
Madras	511	6,236	2	2,216	28	...	...	2,131	11,124	...	11,124
Bombay	...	...	319	26,844	61	...	...	501	27,725	...	27,725
Total	683	10,737	461	32,533	829	...	...	5,406	50,649	...	50,649

No. 62JJ.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	403	...	...	...	...	403	...	403
Central India	...	...	...	...	...	...	...	5	5	...	5
Central Provinces	...	...	70	930	...	...	...	10	1,010	...	1,010
Upper Burma	...	129	...	53	...	...	...	532	714	...	714
Lower do.	...	231	...	...	...	...	...	351	582	...	582
Bengal	44	...	...	833	121	...	...	631	1,629	...	1,629
North-Western Provinces and Oudh	...	...	...	...	251	...	...	31	282	...	282
Madras	20	800	...	5,120	8	...	...	9,177	15,125	...	15,125
Bombay	...	...	35	12,522	57	...	...	396	13,010	...	13,010
Total	64	1,160	105	19,861	437	...	...	11,133	32,760	...	32,760

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section L.—Army.

Revenue *Rx.* 780,404. Expenditure *Rx.* 22,280,601.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	174	...	704,202	18,257,495
„ Non-Effective	63	Ditto ditto	174	...	76,202	4,023,106
	63A	Detailed Account of Receipts	176	780,404	...	...
	63B	Detailed Account of Charges	179	22,280,601	...	...
	64	Statement of Established Strength	186	...	...	...
		Total		...	780,404	22,280,601

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1892.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
3	Regimental Pay, Allowances, and Charges	176	7,073	6,899	2,537	16,509	54	23	16,586
4	Commissariat Establishments, Supplies, and Services	176	305,674	37,168	30,513	373,355	...	...	373,355
5	Remount and Veterinary Establishments, Supplies, and Services	176	13,996	3,289	1,718	19,003	...	...	19,003
6	Clothing Establishments, Supplies, and Services	176	39,986	22,626	8,752	71,364	6,657	2,891	80,912
7	Barrack Establishments, Supplies, and Services	177	418	996	861	2,275	...	...	2,275
9	Medical Establishments, Supplies, and Services	177	6,863	15,830	5,778	28,471	...	...	28,471
10	Ordnance Establishments, Stores, and Camp Equipage	177	48,091	23,556	31,984	103,631	3,522	1,530	108,683
12	Education	177	1,203	65	55	1,323	...	...	1,323
13	Sea Transport Charges	178	1,800	1,346	2,248	5,394	24,978	10,847	41,219
14	Miscellaneous Services	178	28,265	2,802	1,308	32,375	...	...	32,375
	TOTAL EFFECTIVE SERVICES		453,369	114,577	85,754	653,700	35,211	15,291	704,202
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	178	199	27	29	255	...	...	255
17	Military Pensions to Europeans	178	13	...	451	464	...	...	464
18	Military Pensions to Natives	178	46	358	...	404	...	...	404
19	Widows' Pensions and Compassionate Allowances	178	40,196	11,668	12,736	64,600	7,396	3,173	75,079
	TOTAL NON-EFFECTIVE SERVICES		40,454	12,053	13,216	65,723	7,306	3,173	76,202
	TOTAL ARMY RECEIPTS . *Rx.*		493,823	126,630	98,970	719,423	42,517	18,464	780,404

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on Charges in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	179	259,111	127,074	111,913	498,098	...	...	...	498,098
2	Administrative Staff	179	99,171	48,192	44,581	191,944	...	...	...	191,944
3	Regimental Pay, Allowances, and Charges	180	4,316,574	1,389,064	1,375,826	7,081,464	...	1,018,679	442,374	8,542,517
4	Commissariat Establishments, Supplies, and Services	180	2,201,474	889,936	589,602	3,681,012	47,266	...	20,526	3,748,804
5	Remount and Veterinary Establishments, Supplies, and Services	181	175,765	63,423	56,562	295,750	...	...	...	295,750
6	Clothing Establishments, Supplies, and Services	182	171,805	56,020	19,307	247,132	189,268	...	82,192	518,592
7	Barrack Establishments, Supplies, and Services	182	133,533	57,961	48,572	240,066	...	...	...	240,066
8	Administration of Martial Law	182	22,082	8,314	7,651	38,047	...	...	...	38,047
9	Medical Establishments, Supplies, and Services	182	397,593	154,771	130,432	682,796	42,288	5,957	20,951	751,992
10	Ordnance Establishments, Stores, and Camp Equipage	183	434,856	123,622	165,838	724,316	830,247	11,217	365,416	1,931,196
11	Ecclesiastical	183	16,647	5,482	6,183	28,312	...	...	...	28,312
12	Education	183	25,343	13,689	5,171	44,203	...	...	...	44,203
13	Sea Transport Charges	184	17,409	22,639	26,262	66,310	...	261,796	113,688	441,794
14	Miscellaneous Services	184	642,964	208,693	44,729	896,386	...	3,725	1,618	901,729
15	Volunteer Corps	184	67,207	48,436	29,951	145,594	...	...	...	145,594
	UNADJUSTED EXPENDITURE		8,981,534	3,217,316	2,662,580	14,861,430	1,109,069	1,301,374	1,046,765	18,318,638
			—61,261	6,057	*—5,939*	*—61,143*	...	...	...	*—61,143*
	TOTAL EFFECTIVE SERVICES		8,920,273	3,223,373	2,656,641	14,800,287	1,109,069	1,301,374	1,046,765	18,257,495
							2,410,443			
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	184	11,338	1,396	945	13,679	...	32	14	13,725
17	Military Pensions to Europeans	185	46,661	48,767	18,239	113,667	...	2,058,669	894,003	3,066,339
18	Military Pensions to Natives	185	357,784	248,373	116,263	722,420	...	...	...	722,420
19	Widows' Pensions and Compassionate Allowances	185	11,544	12,827	6,380	30,751	...	90,369	39,244	160,364
20	Departmental Pensions	185	29,983	14,934	15,341	60,258	...	...	...	60,258
	TOTAL NON-EFFECTIVE SERVICES		457,310	326,297	157,168	940,775	...	2,149,070	933,261	4,023,106
	TOTAL ARMY CHARGES *Rx.*		9,377,583	3,549,670	2,813,809	15,741,062	1,109,069	3,450,444	1,980,026	22,280,601
							4,559,513			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1892.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,114	480	377	1,971
Unclaimed Balances of Deserters and others	24	30	9	63
Hutting Money	...	2,495	156	2,651
Miscellaneous	5,935	3,894	1,995	11,824
TOTAL IN INDIA . *Rx.*	7,073	6,899	2,537	16,509
IN ENGLAND:				
Discharge Purchase Money . . . £				54
EXCHANGE ON RECEIPT IN ENGLAND . *Rx.*				23
TOTAL . *Rx.*				16,586
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	44,242	13,848	16,354	74,444
Sale of Malt Liquor	213,353	11,514	9,557	234,424
Sale of Rum	11,067	2,706	1,341	15,114
Recoveries on account of Dairy Farms	313	20	216	549
Value of Stores issued to other Departments	2,902	1,742	...	4,644
Miscellaneous	11,233	4,322	2,305	17,860
Recoveries on account of Table Money, &c., in Inland Steamers	97	287	4	388
Cattle Farms	2,794	18	...	2,812
Receipts on account of Kheddas	11,950	...	...	11,950
Sale of Transport Cattle	4,096	1,361	149	5,606
Sale of Ambulance Cattle	...	...	3	3
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	3,595	1,329	556	5,480
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	32	21	28	81
TOTAL *Rx.*	305,674	37,168	30,513	373,355
RECEIPTS UNDER GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	7,748	47	...	7,795
Sale of Regimental Cast Horses	2,444	3,239	1,203	6,886
Sale of Chargers selected by Officers	1,753	...	433	2,186
Rent of Lands	3	...	...	3
Miscellaneous	2,048	3	82	2,133
TOTAL . *Rx.*	13,996	3,289	1,718	19,003
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, &c.	8,003	5,529	1,137	14,669
Sale of Necessaries	30,151	11,638	7,487	49,276
Hyderabad Contingent	...	5,151	...	5,151
Value of Stores issued to other Departments	1,566	46	...	1,612
Miscellaneous	266	262	128	656
TOTAL IN INDIA . *Rx.*	39,986	22,626	8,752	71,364
IN ENGLAND:				
Value of Clothing, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Clothing and Necessaries . £				6,657
EXCHANGE ON RECEIPTS IN ENGLAND . *Rx.*				2,891
TOTAL . *Rx.*				80,912

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1892 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	339	700	397	1,436
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c.	70	113	312	495
Value of Stores issued to other Departments	...	21	...	21
Miscellaneous	9	162	152	323
TOTAL . Rx.	418	996	861	2,275
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	886	460	221	1,567
Stoppages for Men in Hospital	32	24	125	181
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	181	181
Value of Stores issued to other Departments	4,818	14,978	4,956	24,752
Miscellaneous	1,127	368	295	1,790
TOTAL . Rx.	6,863	15,830	5,778	28,471
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	41,582	8,784	21,289	71,655
Work executed in Manufacturing Departments	6	267	...	273
Hyderabad Contingent	...	10,468	6,748	17,216
Value of Stores issued to other Departments	3,508	3,083	3,077	9,668
Miscellaneous	2,995	954	870	4,819
TOTAL IN INDIA . Rx.	48,091	23,556	31,984	103,631
IN ENGLAND:				
Proceeds of sale of unserviceable Military Stores, &c., Ordnance and miscellaneous £				3,522
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				1,530
TOTAL . Rx.				108,683
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	3	2	...	5
Receipts from Schools, &c.	1,197	63	54	1,314
Miscellaneous	3	...	1	4
TOTAL . Rx.	1,203	65	55	1,323

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1892—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	402	676	329	1,407
Recoveries for medical comforts from troops proceeding to sea	...	98	3	101
Passage Money	...	65	15	80
Recoveries of Table Money, &c., in H. M.'s Indian Troopships	1,391	507	1,891	3,789
Miscellaneous	7	...	10	17
TOTAL IN INDIA . Rx.	1,800	1,346	2,248	5,394
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, &c. £			24,850	
Passage of Officers and Troops:				
Recoveries on account of messing „			128	
				24,978
EXCHANGE ON RECEIPTS IN ENGLAND Rx.				10,847
TOTAL . Rx.				41,219
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	6,872	1,624	305	8,801
Fines and Penalties	...	...	11	11
Miscellaneous	21,393	1,178	992	23,563
TOTAL . Rx.	28,265	2,802	1,308	32,375
RECEIPTS UNDER GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Cost of duplicate decorations and medals	199	27	29	255
RECEIPTS UNDER GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Miscellaneous	13	...	451	464
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	46	358	...	404
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	40,196	11,668	12,725	64,589
Miscellaneous (Artillery Charitable Fund Recoveries)	...	...	11	11
TOTAL IN INDIA . Rx.	40,196	11,668	12,736	64,600
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions £				7,306
EXCHANGE ON RECEIPTS IN ENGLAND Rx.				3,173
TOTAL . Rx.				75,079
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	493,823	126,630	98,970	719,423
IN ENGLAND £				42,517
EXCHANGE Rx.				18,464
TOTAL . Rx.				780,404

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1892.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	26,576	12,847	15,251	54,674
Adjutant General's Department	26,667	11,197	11,487	49,351
Quarter Master General's Department	26,414	11,219	9,178	46,811
Artillery Inspection	9,030	2,941	1,841	13,812
Cavalry Inspection	3,316	61	53	3,430
Musketry Inspection	13,210	3,808	5,679	22,697
Army Signalling	1,309	79	1,593	2,981
Gymnastic Instruction	2,128	221	1,765	4,114
District Command and Staff, 1st and 2nd class	84,094	57,742	42,964	184,800
Garrison and Station Staff	34,426	16,289	10,029	60,744
Hill Sanitaria	18,162	2,571	5,568	26,301
Miscellaneous Depôts	...	3,744	6,218	9,962
Staff of Local Forces	7,870	...	...	7,870
Bazar Establishment	179	...	...	179
Station Conservancy	5,442	4,355	287	10,084
Staff, Miscellaneous	288	...	...	288
TOTAL . Rx.	259,111	127,074	111,913	498,098
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	16,637	...	181	16,818
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	7,348	2,983	3,969	14,300
Controller's Office	15,191	4,843	5,100	25,134
Ditto Accounts Branch	9,159	3,480	3,650	16,289
Pay Examiner's Office	20,867	10,007	10,061	40,935
Commissariat and Remount Accounts	18,247	6,823	7,360	32,430
Commissariat Accounts, Rangoon	...	5,739	...	5,739
Ordnance and Clothing Accounts	9,213	5,662	4,330	19,205
Circle Pay Offices	...	1,463	5,372	6,835
Officer in charge, Treasure Chest	209	200	640	1,049
Pension Pay Offices	1,089	6,581	2,097	9,767
Inspection, Special Duties and Probationers	1,211	411	1,821	3,443
TOTAL . Rx.	99,171	48,192	44,581	191,944

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES. *European Army.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Royal Artillery	465,969	152,638	204,406	823,013
Cavalry	232,968	79,183	40,776	352,927
Engineers	6,292	319	911	7,522
Infantry	1,256,712	404,739	352,417	2,013,868
Invalid and Veteran Establishment	2,269	4,947	466	7,682
Staff Corps	12,200	5,154	2,102	19,456
General List, Cavalry	1,405	39	...	1,444
General List, Infantry	5,610	1,492	163	7,265
Unattached Officers	...	911	343	1,254
General Officers unemployed	4,132	3,291	...	7,423
Colonels' Allowances	4,722	673	1,261	6,656
Recruiting Rewards, &c.	424	247	135	806
Annual grant-in-aid of Half-mounting	275	...	47	322
Hutting Money	1,364	8	34	1,406
Marching Batta	541	...	204	745
Postage Charges	2,866	747	737	4,350
Purchase of Books, &c.	3	...	101	104
Incidental charges of a regimental nature	4,867	1,818	1,063	7,748
	2,002,619	656,206	605,166	3,263,991
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India for the year 1891-92			£700,000	
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office			„ 2,463	702,463
Furlough Allowances of Officers of the Indian Service				221,303
Furlough Allowances of Officers of British Regiments serving in India				83,720
Advances to Regiments proceeding to India				6,007
Pay and Allowances during Voyage of Regiments returning from India				4,661
Outfit allowance to an Officer on promotion to commissioned rank				250
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough				275
			£	1,018,679
EXCHANGE ON CHARGES IN ENGLAND			Rx.	442,374
			TOTAL EUROPEAN ARMY . Rx.	4,725,044
Native Army.				
Artillery	36,815	2	11,623	48,440
Body Guard	5,793	2,517	4,831	13,141
Cavalry	912,564	72,003	250,538	1,235,105
Sappers and Miners	39,766	49,683	27,558	117,007
Infantry	1,212,461	573,510	447,645	2,233,616
Hutting Money	23,303	7,000	4,912	35,215
Marching Batta	3,191	1,670	2,335	7,196
Incidental charges of a regimental nature	3,960	2,371	1,403	7,734
Kit Money to Recruits	24,193	11,405	7,382	42,980
Annual Grant in aid of Half Mounting	25,548	11,304	9,787	46,639
Postage Charges	2,107	642	697	3,446
Purchase of Books and Periodicals	1	...	...	1
Reserve Forces.				
Pay of men of the Garrison reserve	151	12	120	283
Pay (including good-conduct pay) of the men of the active reserve	23,543	735	1,798	26,076
Allowance for Road Expenses	559	4	31	594
TOTAL NATIVE ARMY . Rx.	2,313,955	732,858	770,660	3,817,473
TOTAL . INDIA	4,316,574	1,389,064	1,375,826	7,081,464
TOTAL . ENGLAND			£	1,018,679
TOTAL . EXCHANGE			Rx.	442,374
			TOTAL Rx.	8,542,517
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES. *Establishment.*				
Supervising Staff	23,867	5,350	5,590	34,807
Executive Establishment	136,269	63,806	46,576	246,651
Subordinate Establishment	96,414	41,841	25,337	163,592
Ambulance Transport	22,935	14,808	6,938	44,681
Khedda Establishment and Charges	10,076	...	...	10,076
Hissar Cattle Farm	2,740	...	...	2,740
Hoonsoor Cattle Depôt	...	862	...	862
Agent for Government Consignments	—1,104	...	...	—1,104
Supplies.				
Provisions for Europeans	391,802	184,623	134,391	710,816
Provisions for Natives	65,670	110,860	43,331	219,861
Carried over	748,669	422,150	262,163	1,432,982

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	748,669	422,150	262,163	1,432,982
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for dearness of Provisions	141,546	78,876	61,650	282,072
Compensation to Native Cavalry for dearness of Forage	28,067	...	43,022	71,089
Purchase of Reserve Stock	37,565	6,564	133	44,262
Shwebo Canal Fuel and Forage Reserve Scheme	2,049	...	...	2,049
Malt Liquor purchased locally	212,037	12,039	5,562	229,638
Rum	4,042	...	12	4,054
Expenditure connected with Dairy Farms	2,053	177	622	2,852
Contingent Expenses	98	221	298	617
Services.				
Purchase and Repair of Gear for Battery Animals	10	194	406	610
Purchase of Battery Animals	...	...	223	223
Hire of Transport	56,601	97,769	8,474	162,844
Sea and Inland Water Charges	13,347	29,374	5,957	48,678
Railway Charges	307,099	69,908	78,435	455,442
Hoonsoor Cattle Depôt	...	1,325	...	1,325
Charges connected with Grass Cultivation	39,722	971	...	40,693
Khedda Charges	4,169	...	...	4,169
Feed of Horses, Battery Mules, Yaboos, Ponies, Bullocks and Elephants	99,833	64,536	54,825	219,194
Regimental Equipments and Camp Contingencies	9,878	2,645	1,997	14,520
Implements, Godown Furniture, and Contingencies	59,918	15,235	5,742	80,895
Cattle Farm (Hissar)	6,029	...	...	6,029
Freight Charges of Stores from England	322	136	44	502
Miscellaneous	25,347	7,744	19,205	52,296
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	99,549	4,914	4,929	109,392
Feed of Animals	198,341	62,104	16,455	276,900
Permanent Hired Transport	16,110	...	866	16,976
Purchase and Repair of Gear, Carts, and Equipments	43,057	10,169	7,934	61,160
Rent and Repairs of Buildings	89	2	...	91
Feed and Keep of Reserve Mules with Regiments and Batteries	497	...	...	497
Miscellaneous (including Clothing)	39,062	1,800	3,441	44,303
Ambulance Transport:				
Purchase of Animals	2	...	56	58
Feed of Animals	57	269	539	865
Purchase and Repair of Doolies, Gear, Carts, and Equipments	6,201	636	6,124	12,961
Miscellaneous (including Clothing)	108	178	488	774
TOTAL IN INDIA . Rx.	2,201,474	889,936	589,602	3,681,012
IN ENGLAND:				
Stores for India:				
Malt Liquor			£	2,923
Commissariat			„	44,343
				47,266
EXCHANGE ON CHARGES IN ENGLAND			„ Rx.	20,526
			TOTAL . Rx.	3,748,804
GRANT 5. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,146	6	10	3,162
Establishment (Reserve Depôt)	12,016	7,746	4,238	24,000
Veterinary Inspection	4,111	2,707	2,025	8,843
Station Veterinary Hospitals	13,877	7,805	5,904	27,586
Veterinary Schools	195	...	155	350
Remount Depôt, Garden Reach	2,386	...	...	2,386
Purchase of Remounts	95,218	32,985	30,793	158,996
Feed of Cattle and Remounts	22,557	6,714	8,283	37,554
Miscellaneous	22,259	5,460	5,154	32,873
TOTAL . Rx.	175,765	63,423	56,562	295,750

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Clothing Depôt, Presidency	4,880	4,191	4	9,075
Manufacturing and Store Establishment	2,908	2,063	...	4,971
Clothing Supplies and Services, Agency	124,596	24,503	491	149,590
Clothing Supplies and Services, Regimental	11,429	1,905	3,114	16,448
Compensation in lieu of Clothing	27,992	23,358	15,698	67,048
TOTAL IN INDIA . Rx.	171,805	56,020	19,307	247,132
IN ENGLAND:				
Stores for India:				
Clothing . . £				189,268
EXCHANGE ON CHARGES IN ENGLAND . Rx.				82,192
TOTAL . Rx.				518,592
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	3,202	...	3,202
Subordinate Establishments	40,824	18,970	4,691	64,485
Barrack Furniture	...	10,167	...	10,167
Barrack Bedding	29,606	8,749	30,462	68,817
Lighting Charges	24,000	7,712	6,320	38,032
Miscellaneous	39,103	9,161	7,099	55,363
TOTAL . Rx.	133,533	57,961	48,572	240,066
GRANT 8. ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,336	2,500	1,947	9,783
Judge Advocate General's Department, Circles	6,296	2,439	1,843	10,578
Miscellaneous	10,450	3,375	3,861	17,686
TOTAL . Rx.	22,082	8,314	7,651	38,047
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,946	5,957	6,064	22,967
Medical Establishments, Districts	226,292	87,532	79,848	393,672
Army Hospital Native Corps	17,640	3,940	3,775	25,355
Medical Store Depôts	8,690	5,076	4,822	18,588
Followers' Hospitals	589	1,957	158	2,704
Supplies	131,615	57,355	39,121	228,091
Miscellaneous	10,830	4,328	4,845	20,003
	406,602	166,145	138,633	711,380
Deduct—Value of Stores supplied to other Departments	*9,009*	*11,374*	*8,201*	*28,584*
TOTAL IN INDIA . Rx.	397,593	154,771	130,432	682,796
IN ENGLAND:				
Pay and Allowances of Surgeons on appointment, &c.				4,910
Outfit allowance, passage to India, &c., of Lady Nurses on appointment				1,047
Stores for India:				
Medical				42,288
£				48,245
EXCHANGE ON CHARGES IN ENGLAND . Rx.				20,951
TOTAL . Rx.				751,992

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	21,806	6,102	5,709	33,617
Arsenals and Depôts	85,610	45,145	48,067	178,822
Manufacturing Establishments	103,900	19,235	42,057	165,192
Harbour Defences, &c.	3,831	1,764	4,338	9,933
Local supplies of Stores for Arsenals and Depôts	57,746	24,920	32,233	114,899
Local supplies for Manufacturing Establishments	107,425	1,448	13,555	122,428
Purchase of Timber	3,813	3,709	10,185	17,707
Repair of Harness and Saddlery with corps	1,196	399	277	1,872
Freight Charges of Stores from Port to Port	463	2,971	2,608	6,042
Freight Charges of Stores from England	3,379	612	1,470	5,461
Purchase and Repair of Camp Equipage	34,120	5,464	11,163	50,747
Gymnasia Stores and Apparatus	111	87	99	297
Army Signalling Stores and Equipment	285	78	181	544
Purchase of Line Gear, &c.	7,226	7,975	4,646	19,847
Miscellaneous	11,369	4,871	4,729	20,969
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the corps of sappers and miners	2,814	3,006	2,422	8,242
	445,094	127,786	183,739	756,619
Deduct—Value of Stores supplied to other Departments	*10,238*	*4,164*	*17,901*	*32,303*
TOTAL IN INDIA . Rx.	434,856	123,622	165,838	724,316
IN ENGLAND:				
Pay and expenses of Military Officers on special duty				3,805
Pay and expenses of Military Officers under technical instruction				5,542
Freight from India of unserviceable Military Stores, &c.				104
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure				1,766
Stores for India: Ordnance and Miscellaneous				830,247
			£	841,464
EXCHANGE ON CHARGES IN ENGLAND			Rx.	365,416
			TOTAL . Rx.	1,931,196
GRANT 11. ECCLESIASTICAL (*a*)				
Chaplains to the Army (Presbyterian)	876	...	...	876
Chaplains to the Army (Roman Catholic)	15,771	5,482	6,183	27,436
TOTAL . Rx.	16,647	5,482	6,183	28,312
GRANT 12. EDUCATION.				
Army Schools (European Army)	5,345	2,245	2,077	9,667
Lawrence Military Asylum	12,931	...	1,295	14,226
Lower Orphan Schools	403	...	...	403
Donations, &c., to Educational Institutions	1,897	10,502	429	12,828
Deputy Assistants Adjutant General for Instruction	4,767	942	1,370	7,079
TOTAL . Rx.	25,343	13,689	5,171	44,203

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892 —*continued*.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 13.				
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	16,645	22,368	12,067	51,080
Medical Comforts, &c., to Troops proceeding by Sea	595	239	441	1,275
Her Majesty's Indian Troop Ships	169	32	13,754	13,955
TOTAL IN INDIA . Rx.	17,409	22,639	26,262	66,310
IN ENGLAND:				
Indian Troop Service				254,889
Passage of Officers and Troops, otherwise than in Troop Ships				6,907
			£	261,796
EXCHANGE ON CHARGES IN ENGLAND			Rx.	113,688
			TOTAL . Rx.	441,794
GRANT 14.				
MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,640	...	1,640
Sub-Marine Mining	2,580	3,137	7,051	12,768
Miscellaneous	640,384	203,916	37,678	881,978
TOTAL IN INDIA . Rx.	642,964	208,693	44,729	896,386
IN ENGLAND:				
Pay and Expenses of Officers studying the Russian language			£	3,725
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,618
			TOTAL . Rx.	901,729
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	36,588	28,454	15,430	80,472
Capitation Grants	27,407	19,568	14,277	61,252
Volunteer Reserve Forces	1,777	186	...	1,963
Miscellaneous	1,435	228	244	1,907
TOTAL . Rx.	67,207	48,436	29,951	145,594
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	53	100	...	153
Victoria Cross	13	3	...	16
Annuities for Meritorious Services	47	52	...	99
Gratuities for Meritorious Services	17	3	13	33
Order of British India	3,289	891	590	4,770
Order of Merit	702	130	143	975
Annuities	83	38	41	162
Gratuities	293	150	153	596
Decorations and Medals	6,841	29	5	6,875
TOTAL IN INDIA . Rx.	11,338	1,396	945	13,679
IN ENGLAND:				
Cost of Medals			£	32
EXCHANGE ON CHARGES IN ENGLAND			Rx.	14
			TOTAL . Rx.	13,725

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	44,664	47,973	17,668	110,305
Wound Pensions	1,346	381	571	2,298
Gratuities	651	413	...	1,064
TOTAL IN INDIA . Rx.	46,661	48,767	18,239	113,667
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,681,889
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				27,824
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:				
			£	
For the year 1891-92			333,284	
Less—Refund of over-payments for the year 1890-91			877	
				332,407
Compassionate Allowances of Officers removed from the Service, &c.				1,557
Pensions of Non-Commissioned Officers and Soldiers				14,150
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"				842
			£	2,058,669
EXCHANGE ON CHARGES IN ENGLAND			Rx.	894,003
			TOTAL . Rx.	3,066,339
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	314,439	217,487	102,944	634,870
Gratuities	13 741	1,539	10,412	25,692
Family Pensions	29,604	29,347	2,907	61,858
TOTAL . Rx.	357,784	248,373	116,263	722,420
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	9,223	12,566	5,664	27,453
Compassionate Allowances	958	236	37	1,231
Indian Military Service Family Pensions	1,363	25	479	1,867
Artillery Charitable Fund	...	...	200	200
TOTAL IN INDIA . Rx.	11,544	12,827	6,380	30,751
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				10,842
Gratuities to ditto ditto ditto ditto				657
Pensions of Widows and Families of Officers, &c., of the Indian Service				63,511
Indian Military Service Family Pensions, towards which the Officers subscribed				15,359
			£	90,369
EXCHANGE ON CHARGES IN ENGLAND			Rx.	39,244
			TOTAL . Rx.	160,364
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	27,302	14,693	14,934	56,929
Gratuities	180	41	189	410
Compassionate Allowances	2,501	200	218	2,919
TOTAL . Rx.	29,983	14,934	15,341	60,258
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	*—29,695*	21,510	*—594*	*—8,779*
Transfers between Military Departments	13	181	65	259
Unadjusted Expenditure charged to Advances	*—31,579*	*—15,634*	*—5,410*	*—52,623*
TOTAL	*—61,261*	6,057	*—5,939*	*—61,143*
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	9,377,583	3,549,670	2,813,809	15,741,062
IN ENGLAND			£	4,559,513
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,980,026
			TOTAL . Rx.	22,280,601

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1891-92.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	282	7,002	7,284	89	2,240	2,329	119	2,996	3,115	490	12,238	12,728
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*200	...	200	48	...	48	*38	...	38	*286	...	286
Infantry	957	32,484	33,441	319	10,824	11,143	261	8,856	9,117	1,537	52,164	53,701
Invalid and Veteran Establishment	7	2	9	5	26	31	3	...	3	15	28	43
Staff Corps	*483	...	483	*203	...	203	*127	...	127	*813	...	813
General List, Cavalry	*12	...	12	*9	...	9	*6	...	6	*27	...	27
General List, Infantry	*48	...	48	*29	...	29	*11	...	11	*88	...	88
Unattached Officers	...	...	...	1	...	1	1	...	1	2	...	2
General Officers unemployed	17	...	17	12	...	12	9	...	9	38	...	38
TOTAL EUROPEAN ARMY	2,180	43,100	45,280	773	14,294	15,067	604	12,454	13,058	3,557	69,848	73,405
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
NATIVE ARMY.												
Artillery	25	2,926	2,951	...	231	231	8	600	608	33	3,757	3,790
Body Guard	2	120	122	2	3	(*a*) 5	1	70	71	5	193	198
Cavalry	256	16,425	16,681	36	2,064	2,100	71	4,496	4,567	363	22,985	23,348
Sappers and Miners	56	1,368	1,424	(*b*) 57	1,581	1,638	(*c*) 35	867	902	148	3,816	3,964
Infantry	598	62,154	62,752	288	28,001	28,289	234	22,256	22,490	1,120	112,411	113,531
TOTAL NATIVE ARMY	937	82,993	83,930	383	31,880	32,263	349	28,289	28,638	1,669	143,162	144,831
TOTAL EUROPEAN AND NATIVE ARMY	3,117	126,093	129,210	1,156	46,174	47,330	953	40,743	41,696	5,226	213,010	218,236

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

(*a*) The other rank and file of the Governor's Body Guard are included in the strength of the Native Cavalry.

(*b*) This number is inclusive of one Deputy Commissary attached.

(*c*) Inclusive of one Warrant Officer attached to Engineer Park.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section L. L.—Special Defence Works.

Expenditure *Rx.*604,848.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	188	....	...	604,848
				Total .	...	604,848

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for and to end of the year 1891-92.

	Amount of estimate.	Amount expended		
		To end of previous year.	During the year.	To end of year.
INDIA.				
DIRECTOR GENERAL OF MILITARY WORKS.				
COAST DEFENCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Aden Defences	331,745	249,209	33,082	282,291
Bombay „	377,350	218,050	64,127	282,177
Karachi „	173,096	154,383	12,889	167,272
Rangoon „	144,951	113,762	21,084	134,846
Bengal „	143,267	109,466	15,446	124,912
Pontoon sheers for landing heavy guns in Bombay, Karachi and Aden	15,370	10,192	2,907	13,099
TOTAL COAST DEFENCES	..	855,062	149,535	1,064,597
FRONTIER DEFENCES.				
PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,880	...	7,880
Defensible position, Jumrood	...	...	...	...
Water-supply, Jumrood	....	1	...	1
„ Defensible Serai and Road Lundi Kotal	20,993	19,606	685	20,291
„ Arsenal, and Defensible position, Rawalpindi	102,980	20,837	48,695	69,532
Defensible position, Attock	66,087	15,768	15,596	31,364
Improving water-supply at Ghazi Ghat	1,508	699	109	808
Improvements to Ferozepore Arsenal Defences, &c.	44,523	42,775	384	43,159
Entrenched position and Block-houses for Railway Bridge at Sukkur	56,075	51,797	3,228	55,025
Block-houses for Railway Bridge over Sutlej near Bhawalpore	1,893	1,849	4	1,853
New Defensible Post including accommodation at Mooltan	82,423	75,334	...	75,334
Block-houses for Railway Bridge over Chenab at Verawala	2,602	2,606	...	2,606
Bridge-head, Shirshah	197	197	...	197
Defences of Post, Loralai	2,685	2,330	...	2,330
Miri Defences and Quetta Arsenal	138,322	124,391	6,671	131,062
Sind-Peshin Railway Defences	9,310	6,056	1,867	7,923
Defensible position in front of Quetta	178,802	170,200	7,123	177,323
Storage of guns, ammunition, and tramway, Quetta	5,622	1,781	3,374	5,155
Accommodation for Ordnance Establishment, „	1,579	292	1,287	1,579
Staff Quarters, Peshin	1,182	1,134	...	1,134
Defences of Railway Bridge over Lora at Said Hamid	4,998	2,628	2,293	4,921
Chaman Post and Depôt for Stores	20,793	18,274	1,614	19,888
Defences, Khojak Tunnel	11,631	3,466	11,496	14,962
Targets for Experiments at Pur	1,322	826	218	1,044
Communications, Peshin	203,508	200,409	2,706	203,115
TOTAL FRONTIER DEFENCES	...	771,136	107,350	878,486
ARMAMENTS.				
Aden Defences	249,046	27,690	127,149	154,839
Other than for Aden:—				
Coast Defences	1,338,876	1,001,315	185,211	1,186,526
Frontier Defences	493,811	...	70,712	70,712
TOTAL ARMAMENTS	...	1,029,005	383,072	1,412,077
TOTAL WORKS AND ARMAMENTS	...	2,655,203	639,957	3,295,160
Deduct—Chargeable to Ordinary Military Works Grant	...	150,409	...	(a)150,409
		2,504,794	639,957	3,144,751
ESTABLISHMENT	...	265,891	50,778	316,669
TOOLS AND PLANT	...	26,056	3,931	29,987
SUSPENSE	...	52,660	*—79,766*	*—27,106*
PROFIT AND LOSS	...	106	...	106
TOTAL SPECIAL DEFENCE WORKS	...	2,849,507	614,900	3,464,407
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden	...	*75,656*	*7,982*	*83,638*
		2,773,851	606,918	3,380,769
Deduct further—Payments by Secretary of State brought to account in India	...	*836,697*	*210,706*	*1,047,403*
Exchange thereon	...	*342,250*	*91,503*	*433,752*
		1,178,947	302,208	1,481,155
NET OUTLAY IN INDIA	..	1,594,904	304,710	1,899,614
EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences	...	52,698	30,539	83,237
„ Armaments	...	703,599	177,081	880,680
„ Other Stores, &c., for India	...	63,868	1,613	65,511
		820,165	209,263	1,029,428
EXCHANGE ON EXPENDITURE IN ENGLAND	...	337,487	90,875	428,362
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	...	2,752,556	604,848	3,357,404

	Rx.
(a) Aden Defences	45,675
Bombay „	11,036
Karachi „	9,875
Rangoon „	16,118
Bengal Defences	2,108
Ferozepore Arsenal	20,486
Sukkur Defences	3,924
Defensible Post, Mooltan	41,187
	150,409

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section M.—Provincial.

Expenditure *Rx.* 240,924.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	190	2,573,480	...	...
	67	Local Balances	191	1,655,964	...	...
	68	Provincial and Local Surpluses and Deficits	192	...	...	240,924
		TOTAL .			...	240,924

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES for the Year ended 31st March 1892.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	187,894	818,779	3,165	1,009,838	794,401	10,003	804,404	205,434	17,540	...
Burma	330,619	1,664,911	...	1,995,530	1,611,822	2,491	1,614,313	381,217	50,598	...
Assam	104,720	578,898	...	683,618	528,730	18,983	547,713	135,905	31,185	...
Bengal	247,277	5,780,199	...	6,027,476	5,704,249	87,884	5,792,133	235,343	...	11,934
N.-W. Provinces and Oudh	516,830	3,356,441	70	3,873,341	3,097,532	263,378	3,360,910	512,431	...	4,399
Punjab	278,787	1,750,018	44,501	2,073,306	1,795,130	1,108	1,796,238	277,068	...	1,719
Madras	660,841	2,876,961	35,169	3,572,971	3,096,209	57,691	3,153,900	419,071	...	241,770
Bombay	460,200	4,045,123	29,709	4,535,032	4,036,940	91,081	4,128,021	407,011	...	53,189
TOTAL . Rx.	2,787,168	20,871,330	112,614	23,771,112	20,665,013	532,619	21,197,632	2,573,480	99,323	313,011

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1892.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	13,062	13,348	...	13,348	...	26,410	13,390	...	13,390	...	13,390	13,020	...	42
Central Provinces	76,453	111,415	10,003	121,418	6,833	204,704	110,575	3,165	113,740	6,813	120,553	84,151	7,678	...
Burma	64,894	154,932	2,491	157,423	1,000	223,317	118,909	...	118,909	...	118,909	104,408	38,514	...
Assam	17,317	77,155	18,983	96,138	52	113,507	84,796	...	84,796	2	84,798	28,709	11,342	...
Bengal	265,708	521,915	87,884	609,799	208,006	1,083,513	632,373	...	632,373	190,942	823,315	260,198	...	22,574
N.-W. Provinces and Oudh	60,023	823,288	263,378	1,086,666	561	1,147,250	1,060,417	70	1,060,487	1,319	1,061,806	85,444	26,179	...
Punjab	202,941	406,294	(*a*)1,527	407,821	1,620	612,382	371,692	(*a*)44,920	416,612	2,081	418,693	193,689	...	8,791
Madras	625,477	1,037,626	(*b*)67,611	1,105,237	441,226	2,171,940	1,159,250	(*b*)45,089	1,204,339	462,612	1,666,951	504,989	...	99,102
Bombay	360,965	449,870	(*c*)121,189	571,059	3,698	935,722	491,682	(*c*)59,817	551,499	2,867	554,366	381,356	19,560	...
TOTAL Rx.	1,686,840	3,595,843	573,066	4,168,909	662,996	6,518,745	4,043,084	153,061	4,196,145	666,636	4,862,781	1,655,964	103,273	130,509

(*a*) Includes Rx. 419 on account of transfers from one Local Fund to another.

(*b*) Includes Rx. 9,920 on account of transfers from one Local Fund to another.
(*c*) Includes Rx. 30,108 on account of transfers from one Local Fund to another.

M.—Provincial Adjustment.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1892.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	...	...	...	42	42	...	42
Central Provinces	17,540	7,678	25,218	...	...	...	25,218	...
Burma	50,598	38,514	89,112	...	...	...	89,112	...
Assam	31,185	11,342	42,527	...	...	...	42,527	...
Bengal	...	...	...	11,934	22,574	34,508	...	34,508
N.-W. Provinces and Oudh	...	26,179	26,179	4,399	...	4,399	21,780	...
Punjab	...	...	...	1,719	8,791	10,510	...	10,510
Madras	...	...	...	241,770	99,102	340,872	...	340,872
Bombay	...	19,560	19,560	53,189	...	53,189	...	33,629
TOTAL Rx.	99,323	103,273	202,596	313,011	130,509	443,520	178,637	419,561
							240,924	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 3,500,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	194	...	...	...
	70	State Railways—Construction . .	196	...	...	2,770,336
	70A	Detailed Account of East Indian Railway	198	—*75,061*	...	...
	70B	„ „ Eastern Bengal Railway . .	199	23,682	...	...
	70C	„ „ Oudh and Rohilkhand Railway .	200	—*40,844*	...	...
	70D	„ „ North-Western Railway . .	201	—*37,296*	...	...
	70E	„ „ South Indian Railway . .	202	176,932		
	71	Irrigation Works—Construction .	203	...	...	729,664
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	205	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	206	1,635,698	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	210	...	...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	212	137,165	...	...
			TOTAL		...	3,500,000

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.*									No. of items.
	RAILWAYS.				IRRIGATION.				Total. Construction.	
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87	(*b*)3,711,856	1,321,074	496,810	(*b*)5,529,740	(*a*)655,103	2,009	755	(*a*)657,867	6,187,607	21
1887-88	767,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89	(*d*) 70,184	772,021	359,214	(*d*)1,201,419	533,034	4,357	2,027	539,418	1,740,837	23
1889-90	(*e*)1,368,937	997,588	447,667	(*e*)2,814,192	456,063	1,963	881	458,907	3,273,099	24
1890-91	(*f*)1,513,544	1,072,357	350,394	(*f*) 2,936,295	569,183	7,306	2,387	578,876	3,515,171	25
1891-92	2,178,718	864,309	375,337	3,418,364	817,735	10,676	4,636	833,047	4,251,411	26
TOTAL	47,712,029	19,243,139	4,890,338	71,845,506	24,813,964	3,036,134	470,605	28,320,703	100,166,209	

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect to

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(*a*) The difference of Rx. 6,968 between this figure and that shewn in the Account last year is due to the outlay of the past year on the Khusdil Khan

(*b*) This figure is the sum of past Survey outlay on the Chaman Extension, Sind-Peshin Railway (Rx. 22,911) and the Bezwada Extension (Rx. 647)

(*c*) Is made
Bombay
Bengal

(*d*) Survey outlay on Durbhanga-Sitamar

(*e*) Amount of ditto Rx. 13,2 : 0 on Godhra

(*f*) Survey outlay to the following exten
Hyderabad
Meiktila
Mu
Mushkaf
East-

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.				
India . . . . *Rx.*	—323,014	—46,581	426,461	48,151
Deduct—Charged to Revenue *Rx.*	...	...	...	275
„ „ Famine *Rx.*	...	...	...	...
Net—India . . . *Rx.*	—323,014	—46,581	426,461	47,876
England . . . £	344,114	7,448	88,168	...
Exchange . . . *Rx.*	148,814	3,283	38,510	...
TOTAL . *Rx.*	169,914	—35,850	553,139	47,876
IRRIGATION AND NAVIGATION.				
India . . . . *Rx.*	...	...	...	...
England . . . £	...	...	...	...
Exchange . . . . *Rx.*	...	...	...	...
TOTAL . *Rx.*	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — Charged against Revenue. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	..	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	(a) 1,423,541	5,275,364	6,698,905	1,086,045	(a)7,784,950
21	200,000	107,979	...	(b)23,558	183,077	(a)2,509	...	517,123	5,670,484	6,187,007	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	(d)907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	(e)14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099
25	...	74,392	...	(f)59,324	*—4,812*	20,635	...	149,539	3,365,632	3,515,171	4,692,557	8,207,728
26	484,795	77,931	...	...	163,233	(c)25,452	...	751,411	3,500,000	4,251,411	...	4,251,411
	3,332,163	1,615,264	4,215,076	392,754	2,331,101	5,779,790	1,894,293	19,560,441	80,605,768	100,166,209	33,553,451	133,719,660

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

Rx1,06,750 Debt incurred in India.

cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.

Reservoir being transferred to Minor Works and Navigation.

brought on to the Construction Account.

up thus:—

Canals	.	513
Canals	.	24,939
		25,452

alignment brought on to Construction Account.

Rutlam R ailway and Rx. 1,550 on East Coast Railway, brought on to Construction Account.

sion brought on to Construction Account Current.

Umarkot	.	.	Rx. 3,640
Branch	.	.	,, 154
Valley	.	.	,, 28,059
Bolan	.	.	,, 1,662
Coast	.	.	,, 25,809
			59,324

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1891-92.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
154,608	*—3,685*	167,280	1,636,945	118,553	2,178,718
775	*2,300*	...	*42,662*	*117,221*	*163,233*
...	...	...	*484,795*	...	*484,795*
153,833	*—5,985*	167,280	1,109,488	1,332	1,530,690
69,541	42,963	308,696	...	3,379	864,309
30,344	17,334	135,572	...	1,480	375,337
253,718	54,312	611,548	1,109,488	6,191	2,770,336
56,801	47,634	441,375	161,795	9,225	716,830
1,731	...	7,006	...	211	8,948
752	...	3,042	...	92	3,886
59,284	47,634	451,423	161,795	9,528	729,664

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Railways.	EXPENDITURE DURING THE YEAR.						
		Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange.	DEDUCT: Receipt on Capital Account.	DEDUCT: Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	NET TOTAL.
India, General.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	1	17,767	...	...	...	*1,555*	*91,273*	*—75,061*
Rajputana-Malwa	2	50,846	...	...	...	*206*	*94,956*	*—44,316*
Holkar	3	2,566	...	...	...	...	...	2,566
Godhra-Rutlam	4	184,654	14,478	5,425	...	*56*	...	204,501
Bhopal	5	19,654	...	...	...	...	...	19,654
Store-keeper for State Railways	6	...	...	22,437	...	...	...	22,437
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	40,133	...	...	...	40,133
Central Provinces.								
Warora Colliery	8	*—152*	24	1,395	...	...	...	1,267
Wardha Coal	9	*—27,811*	...	...	...	...	...	*—27,811*
Umaria Colliery	10	9,107	...	...	...	...	*1,928*	7,179
Bilaspur-Etawah	11	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	12	6,448	...	...	...	*—8*	*22,941*	*—16,485*
Burma.								
Toungoo-Mandalay	13	5,649	1,306	666	...	...	...	7,621
Burma	14	37,245	...	1,016	...	...	...	38,261
Meiktila Branch	15	726	331	...	...	...	...	1,057
Mu Valley	16	558,656	49,908	...	...	*718*	*101,646*	506,200
Assam.								
Assam-Bengal	17	7,735	6,558	33,644	...	*61*	...	47,876
Jorhat	18	903	...	...	...	...	*630*	*273*
Cherra-Companyganj	19	41	66	...	...	...	*105*	*2*
Bengal.								
Eastern Bengal	20	108,291	7	...	...	*75*	*16,687*	91,536
Northern Bengal	21	17,410	...	...	...	*10*	...	17,400
Dacca	22	2,547	...	...	...	*5*	...	2,542
Assam-Behar	23	16,859	5	...	...	*2*	...	16,862
Kaunia-Dhurla	24	1,401	...	...	...	...	*626*	775
Patna-Gya	25	336	...	...	...	...	...	336
Tirhoot	26	37,323	1,310	18	...	*147*	*2,492*	36,012
Nalhati	27	516	...	1,095	...	*1*	...	1,610
Barsoi-Kissengunj	28	86,993	427	...	...	...	...	87,420
Ranaghat-Bhagwangola	29	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Oudh and Rohilkhand	30	6,723	...	...	...	*1*	*4,603*	2,119
Cawnpore-Achneyra	31	1,890	...	...	...	...	*178*	1,712
Lucknow Rae-Bareli-Benares	32	20,245	2,793	8,820	...	*3*	...	31,855
Bareilly-Rampur-Moradabad	33	15,903	2,506	239	...	*22*	...	18,626
Lucknow-Bareilly	34	2,300	...	...	...	...	...	2,300
Punjab.								
North-Western	35	395,066	6,887	...	...	*240*	*136,913*	265,700
,, Mianwali-Mari Branch	36	33,995	2,650	...	...	*91*	*10,063*	26,491
Peshawar Railway Reserve	37	...	...	35,750	...	...	...	35,750
Mari-Attock	38	50,632	5,624	11,858	...	...	...	68,114
Sindh-Pishin, Chaman Extension	39	64,929	10,608	...	...	*285*	*66,636*	8,616
,, Petroleum Operations	40	2,712	...	...	...	...	*8,463*	*—5,751*
Rewari-Ferozepore	41	6,924	...	...	...	...	...	6,924
Frontier Railways Reserve Material	42	...	73	23,023	...	...	...	23,996
Amritsar-Pathankot	43	*—707*	...	46	...	...	...	*—661*
Mushkaf-Bolan	44	77,394	10,435	94,798	...	*258*	...	182,369
Madras.								
Bellary-Kistna	45	...	6	...	...	...	...	6
Dharmavaram-Hindupur Extension	46	54,510	8,875	48,320	...	*11*	...	111,694
South Indian	47	599,510	35,303	...	...	*42,549*	*415,332*	176,932
Bezvada Extension	48	1,922	...	...	...	*9*	...	1,913
East Coast	49	830,162	93,513	380,756	...	*693*	...	1,303,738
Mayavaram-Mutupet	50	18,548	6,591	17,716	...	*193*	...	42,662
Vizagapatam-Raipur	51	...	...	...	...	...	...	...
Bombay.								
Dhond-Manmad	52	585	40	5,566	...	...	...	6,191
Southern Mahratta	53	...	...	...	...	...	...	...
Hyderabad-Umarkot	54	110,463	6,417	342	...	*1*	...	117,221
TOTAL CONSTRUCTION OF STATE RAILWAYS		3,440,316	266,741	733,963	...	*47,184*	*975,472*	3,418,364

Deduct—Amount charged to the Ordinary Grant { Construction of Railways charged to Revenue *163,233*; Famine Relief and Insurance *484,795*; } 2,770,336

Net—Charged to State Railways—Construction { India Rx. 1,530,690; England £ 864,309; Exchange Rx. 375,337; } TOTAL Rx. 2,770,336

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1891-92.

TOTAL EXPENDITURE TO 31ST MARCH 1892.							No. of Railways.	REMARKS.
Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.		
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
2,586,451	72,164	539,310	...	3,197,925	*1,000,095*	2,197,830	1	*See* Account No. 70A.
7,944,400	563,501	400,708	372,686	9,281,295	*16,332*	9,264,963	2	
1,155,935	135,405	...	17,410	1,308,750	*4,095*	1,304,655	3	
230,875	14,717	45,392	...	290,984	*80*	290,904	4	
167,623	...	...	...	167,623	...	167,623†	5	†Represents amount contributed by the State for Construction Rx. 161,566 and Survey Charge Rx. 6,057.
2,596	...	38,094	...	40,690	*203*	40,487	6	
...	...	90,763	...	90,763	...	90,763	7	
143,392	16,287	*—5,260*	1,204	155,623	*181*	155,442	8	
437,823	45,259	...	19,092	502,174	*4,054*	498,120	9	
86,264	6,628	7,121	6	100,019	*10*	100,009	10	
7,473	...	...	42	7,515	*1*	7,514	11	
27,598	...	47,700	...	75,298	...	75,298	12	
1,917,172	160,899	43,749	...	2,121,820	2,305	2,119,515	13	
2,686,818	203,651	66,816	125,061	3,082,346	*14,795*	3,067,551	14	
881	330	...	...	1,211	...	1,211	15	
903,053	109,444	113,312	...	1,125,809	*1,473*	1,124,336	16	
7,735	6,558	33,644	...	47,937	*61*	47,876	17	
69,366	4,125	1,988	...	75,479	*312*	75,167	18	
66,770	10,784	...	...	77,554	*171*	77,383	19	
2,058,394	138,862	221,136	22,446	2,440,838	*96,088*	2,344,750	20	*See* Account No. 70B.
2,062,560	224,634	...	86,295	2,373,489	*11,088*	2,362,401	21	
602,735	36,357	...	30,653	669,745	*1,007*	668,738	22	
1,177,896	76,603	...	28,359	1,282,858	*16,293*	1,266,565	23	
96,422	829	...	...	97,251	...	97,251	24	
395,214	23,987	...	15,810	435,011	...	435,011	25	
2,098,212	136,542	57,033	78,469	2,370,256	*9,153*	2,361,103	26	
29,464	3,000	3,632	1,186	37,282	*804*	36,478	27	
86,993	427	...	...	87,420	...	87,420	28	
27,793	2,568	...	...	30,271	*2 7*	30,244	29	
136,642	...	221,379	...	358,021	*330,206*	27,815	30	*See* Account No. 70C.
1,055,754	61,944	...	36,548	1,154,246	*6,231*	1,148,015	31	
20,245	2,793	8,820	...	31,858	*3*	31,855	32	
15,903	2,506	239	...	18,648	*22*	18,626	33	
478,221	30,658	...	4,215	513,094	*980*	512,114	34	
24,884,565	1,754,925	1,028,985	942,811	28,611,286	*722,787*	27,888,499	35	*See* Account No. 70D.
108,114	8,068	...	...	116,182	*154*	116,028	36	
...	...	35,750	...	35,750	...	35,750	37	
50,632	5,624	11,858	...	68,114	...	68,114	38	
1,438,747	95,708	9,407	...	1,543,862	*2,972*	1,540,890	39	
9,583	...	3,389	...	12,972	...	12,972	40	
1,127,258	73,612	...	80,939	1,281,809	*947*	1,280,862	41	
...	1,793	349,211	40,884	391,838	...	391,888	42	
547,835	17,428	656	2,777	568,696	*7,662*	561,034	43	
79,057	10,435	94,798	...	184,290	*258*	184,032	44	
1,130,199	157,267	322,934	49,109	1,659,509	*2,001*	1,657,508	45	
56,616	8,937	49,828	...	115,381	*11*	115,370	46	
2,459,874	256,129	366,665	24,236	3,106,904	*386,517*	2,720,387	47	*See* Account No. 70E.
130,170	11,727	...	...	141,897	*225*	141,672	48	
979,303	113,582	528,336	...	1,621,221	*736*	1,620,485	49	
24,292	8,132	39,048	...	71,472	*198*	71,274	50	
24,543	...	*—38*	...	24,505	*1*	24,504	51	
957,260	77,498	6,751	65,699	1,107,208	*1,572*	1,105,636	52	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	53	
114,103	6,417	342	...	120 862	*1*	120,861	54	
62,940,912	4,705,891	4,796,758	2,066,083	74,509,649	*2,664,143*	71,845,506		

	6,065,044
	3,418,774
	62,361,688
	39,892,977
	17,861,426
	4,607,285
	62,361,688

N.—Exp. not charged to Revenu

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
TOTAL	£	...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	„	—63	16,523	16,460
Land	„	1,590	95,286	96,876
Formation	„	5,213	36,556	41,769
Bridge-work	„	—931	364,702	363,771
Fencing	„	251	11,882	12,133
Ballast and Permanent-way	„	7,852	588,486	596,338
Stations and Buildings	„	9,162	508,514	517,676
Plant	„	—918	93,123	92,205
Ferries, &c.	„	669	11,485	12,154
Rolling-stock	„	—650	495,230	494,580
General Charges	„	...	72,164	72,164
Suspense Account	„	—91,273	630,583	539,310
New Minor Works	„	—4,113	4,113	...
Collieries Block	„	—295	78,257	77,962
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	—73,506	15,314,871	15,241,365
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	82,217	848,751
(2) Stores made over to the new Undertaking	„	...	766,534	
(3) Sale-proceeds of surplus stores and dismantled buildings	„	1,555	149,789	151,344
Total Deductions		1,555	998,540	1,000,095
CAPITAL OUTLAY	Rx.	—75,061	14,316,331	14,241,270
Deduct—CHARGED IN ENGLAND	£	...	12,032,765	12,032,765
NET OUTLAY IN INDIA	Rx.	—75,061	2,283,566	2,208,505

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	„	48	13,371	13,419
Land	„	6,464	218,207	224,671
Formation	„	3,677	82,151	85,828
Bridge-work	„	9,547	213,594	223,141
Fencing	„	480	35,859	36,339
Ballast and Permanent-way	„	44,383	615,567	659,950
Stations and Buildings	„	19,612	322,844	342,456
Plant	„	2,270	31,038	33,308
Ferries, &c.	„	5,648	54,171	59,819
Rolling-stock	„	16,162	320,853	337,015
General Charges	„	7	138,855	138,862
Suspense Account	„	*—16,687*	237,823	221,136
Exchange	„	...	22,446	22,446
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	91,611	3,919,011	4,010,622
***Deduct*—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—**				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Capital Receipts	„	*75*	*23,225*	*23,300*
Total Deductions		*75*	*96,013*	*96,088*
CAPITAL OUTLAY	Rx.	91,536	3,822,998	3,914,534
***Deduct*—CHARGED IN ENGLAND**	£	*67,854*	*2,525,995*	*2,593,849*
NET OUTLAY IN INDIA	Rx.	23,682	1,297,003	1,320,685

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	...	...	...
Land	„	—309	—2,261	—2,570
Formation	„	...	3,165	3,165
Bridge-work	„	—2,051	19,480	17,429
Fencing	„	—56	1,968	1,912
Ballast and Permanent-way	„	531	26,455	26,986
Stations and Buildings	„	7,037	48,400	55,437
Plant	„	324	—10,491	—10,167
Rolling-stock	„	1,247	43,203	44,450
General Charges	„	...	...	...
Suspense Account	„	—4,603	225,982	221,379
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	2,120	10,691,950	10,694,070
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	*330,205*	*330,205*
(2) Other Capital Receipts	„	*1*	...	*1*
Total Deductions	Rx.	*1*	*330,205*	*330,206*
CAPITAL OUTLAY	Rx.	2,119	10,361,745	10,363,864
Deduct—CHARGED IN ENGLAND	£	*42,963*	*10,434,780*	*10,477,743*
NET OUTLAY IN INDIA	Rx.	—40,844	—73,035	—113,879

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
TOTAL	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	„	20	269,738	269,758
Land	„	1,917	209,792	211,709
Formation	„	78,548	3,283,600	3,362,148
Bridge-work	„	102,018	6,711,526	6,813,544
Fencing, &c.	„	1,092	303,503	304,595
Ballast and Permanent-way	„	50,520	7,127,551	7,178,071
Stations and Buildings	„	76,445	2,066,675	2,143,120
Plant	„	5,839	761,905	767,744
Ferries	„	—5,956	97,832	91,876
Rolling-stock	„	85,570	3,369,383	3,454,953
General Charges	„	6,887	1,732,153	1,739,040
Electric Telegraph	„	—47	15,932	15,885
Capital Advance and Store Advance Account	„	—136,913	1,165,898	1,028,985
Exchange	„	...	942,811	942,811
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	265,940	33,256,967	33,522,907
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	483,665	483,665
(2) Stores made over to the new Undertaking	„			
(3) Other receipts on Capital Account	„	240	238,882	239,122
Total Deductions	Rx.	240	722,547	722,787
CAPITAL OUTLAY	Rx.	265,700	32,534,420*	32,800,120
Deduct—CHARGED IN ENGLAND	£	302,996	11,832,917	12,135,913
NET OUTLAY IN INDIA	Rx.	—37,296	20,701,503	20,664,207

NOTE.—The following lines comprise the North-Western System:—

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Pishin, Southern Section ditto	1,413,143
„ Darwaza-Quetta, to close of 1887-88	253,305
Sind-Sagar, Eastern Section ditto	214,942
Bolan temporary line ditto	268,651
Sind-Pishin Main Line to close of 1889-90	4,826,849
Sind-Sagar, Western Section, to close of 1889-90	2,137,354
Bolan High Level Line ditto	137,869
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Chenab Bridge to end of 1890-91	398,282
Jammu-Kashmir ditto	26,572
Scinde, Punjab and Delhi Railway:—	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined Outlay of the North-Western System from 1885-86 to 1891-92	2,160,840
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	32,800,120

* Includes Chenab Bridge to end of 1890-91 Rx. 398,282
„ „ Jammu-Kashmir to end of 1890-91 „ 26,572
Rx. 424,854

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	3,665	47,185	50,850
Land	„	967	35,641	36,608
Formation	„	42,717	284,271	326,988
Bridge-work	„	153,388	589,516	742,904
Fencing	„	7,986	12,361	20,347
Ballast and Permanent-way	„	227,541	514,170	741,711
Stations and Buildings	„	68,981	70,315	139,296
Plant	„	2,707	38,381	41,088
Rolling-stock	„	91,247	268,088	359,335
General Charges	„	35,303	220,826	256,129
Electric Telegraph	„	311	436	747
Suspense Account	„	—415,332	781,997	366,665
Exchange	„	...	24,236	24,236
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	219,481	7,579,980	7,799,461
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	*42,549*	*343,968*	*386,517*
(2) Other Capital Receipts	„			
Total Deductions		*42,549*	*343,968*	*386,517*
CAPITAL OUTLAY	Rx.	176,932	7,236,012	7,412,944
Deduct—CHARGED IN ENGLAND	£	...	*5,364,150*	*5,364,150*
NET OUTLAY IN INDIA	Rx.	176,932	1,871,862	2,048,794

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS DURING, AND TO END OF, THE YEAR ENDED 31ST MARCH 1892.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1892.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.															
Bengal.															
Orissa Project	32,444	5,738	286	413	38,881	7	38,874	1,777,563	446,454	202,073	16,379	26,803	2,469,272	8,610	2,460,662
Midnapore Canal	...	...	1,447	...	1,447	...	1,447	535,330	192,518	91,699	...	9,480	829,027	3,156	825,871
Tidal Canal	14,411	4,935	4,147	...	23,493	1	23,492	155,842	53,337	11,905	...	2,279	223,363	92	223,271
Sone Project	17,041	3,708	—135	—171	20,443	33	20,410	1,858,824	516,704	212,721	16,965	5,224	2,610,438	37,229	2,573,209
	63,896	14,381	5,745	242	84,264	41	84,223	4,327,559	1,209,013	518,398	33,344	43,786	6,132,100	49,087	6,083,013
Less—Ordinary Outlay on Midnapore and Hidgellee Tidal Canals	14,411	4,935	5,594	...	24,940	1	24,939	29,547	8,472	7,591	...	...	45,610	1	45,609
TOTAL	49,485	9,446	151	242	59,324	40	59,284	4,298,012	1,200,541	510,807	33,344	43,786	6,086,490	49,086	6,037,404
N.-W. Provinces and Oudh.															
Ganges Canal	14,434	3,232	210	—134	17,742	837	16,905	2,297,886	376,429	24,674	19,196	9	2,718,194	16,228	2,701,966
Lower Ganges Canal	15,249	3,368	210	2,885	21,712	1	21,711	2,451,046	483,148	196,084	30,614	962	3,161,854	40,292	3,121,562
Agra Canal	2,049	458	30	—21	2,516	...	2,516	668,983	147,878	33,683	5,808	99	856,451	4,788	851,663
Eastern Jumna Canal	4,962	1,023	67	450	6,502	...	6,502	266,481	51,605	2,836	4,134	...	325,056	47	325,009
TOTAL	36,694	8,081	517	3,180	48,472	838	47,634	5,684,396	1,059,060	257,277	59,752	1,070	7,061,555	61,355	7,000,200
Punjab.															
Western Jumna Canal	5,190	1,184	81	—1,763	4,692	...	4,692	826,216	226,385	12,177	3,393	...	1,068,171	1,022	1,067,149
" " Sirsa Branch	62,480	14,995	2,359	5,373	85,207	72	85,135	120,406	31,544	4,685	10,758	...	167,393	85	167,308
Bari Doâb Canal	—2,477	—495	—37	5,146	2,137	...	2,137	1,244,386	279,040	50,085	10,724	...	1,584,225	1,696	1,582,529
Sirhind Canal	29,509	6,369	—719	—3,250	31,909	...	31,909	2,529,779	760,215	326,890	25,997	274	3,643,155	17,611	3,025,544
Lower Sohag and Para Canal	760	175	2	—9	928	...	928	50,975	15,167	682	634	...	67,458	8	67,450
Chenab Canal	304,774	34,627	10,829	739	350,969	334	350,635	730,375	118,296	37,431	20,179	...	906,281	830	905,451
Sidhnai Canal	2,314	421	2	1	2,738	...	2,738	70,120	20,481	2,225	494	...	93,320	22	93,298
Jhelam Canal	...	23	...	...	23	...	23	174	711	6	...	...	891	...	891
	402,550	57,299	12,517	6,237	478,603	406	478,197	5,572,421	1,451,839	434,181	72,179	274	7,530,894	21,274	7,509,620
Less—Outlay from Contributions by Native States on Sirhind and Sirsa Canals	20,976	4,490	185	1,141	26,792	18	(a) 26,774	972,253	335,759	120,363	7,725	...	1,436,100	6,876	1,429,224
TOTAL	381,574	52,809	12,332	5,096	451,811	388	451,423	4,600,168	1,116,080	313,818	64,454	274	6,094,794	14,398	6,080,396
Carried forward	467,753	70,336	13,000	8,518	559,607	1,266	558,341	14,582,576	3,375,681	1,081,902	157,550	45,130	19,242,839	124,839	19,118,000

(a) Consists of the following expenditure:—

Contributional Outlay, Sirhind Canal	Rx. —1,590
" " Sirsa Canal	" 28,364
TOTAL Rx.	26,774

N.—Exp. not charged to Revenue.

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1892—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1892.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	467,753	70,336	13,000	8,518	559,607	*1,266*	558,341	14,582,576	3,375,681	1,081,902	157,550	45,130	19,242,839	*124,839*	19,118,000
Madras.															
Godávári Delta System	4,626	982	928	120	6,656	*1*	6,655	805,471	196,991	88,071	...	498	1,091,031	*93*	1,090,938
Kistna Delta System	33,733	7,308	1,837	...	42,878	*—12*	42,890	744,553	178,008	50,984	14	977	974,536	*773*	973,763
Pennér Anicut System	50	12	...	...	62	...	62	128,714	31,788	2,786	...	...	163,288	*1*	163,287
Cauvery Delta System	...	...	...	...	...	...	...	130,954	30,783	3,942	...	125	165,804	*198*	165,606
Srivaikuntham System	...	...	...	...	...	...	...	105,068	29,019	1,053	...	...	135,140	*37*	135,103
Sangam System	1,669	292	*—312*	...	1,649	...	1,649	240,232	47,454	11,938	...	17	299,641	*5*	299,636
Kurnool Canal	...	...	...	...	...	*58*	*—58*	1,778,214	...	...	...	408,091	2,186,305	*22,233*	2,164,072
Barúr Tank Project	288	62	...	...	350	*1*	349	31,456	7,230	689	...	...	39,375	*2*	39,373
Periyár Project	80,942	18,246	11,302	...	110,490	*242*	110,248	267,926	57,687	51,787	...	...	377,400	*542*	376,858
Total	121,308	26,902	13,755	120	162,085	*290*	161,795	4,232,588	578,960	211,250	14	409,708	5,432,520	*23,884*	5,408,636
Bombay.															
Desert Canal	323	65	...	...	388	...	388	98,613	22,052	1,428	...	...	122,093	*4*	122,089
Bégari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	*2*	162,561
Eastern Nara Works	6,747	1,686	84	...	8,517	...	8,517	414,314	102,832	4,454	...	...	521,600	*18*	582
Hathmati Canal	...	...	...	...	...	...	...	38,364	9,952	906	...	...	49,222	*129*	49,093
Pravara River Works—Lakh Canal	15	7	...	...	22	...	22	26,466	6,879	1,948	...	...	35,293	*20*	35,273
Kádvá River Works	55	25	40	...	120	...	120	53,615	13,860	1,697	...	...	69,172	*14*	69,158
Krishna Canal	473	150	...	...	623	...	623	66,094	13,947	168	...	...	80,209	...	80,209
Lower Panjhra River Works	243	118	...	...	361	...	361	36,050	7,339	323	...	...	43,712	*4*	43,708
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	*119*	122,812
Mutha Canals	7	3	...	...	10	...	10	505,072	92,393	11,745	...	...	609,210	*1,217*	607,993
Unherwah Canal	...	...	...	...	...	...	...	27,927	5,208	48	...	...	33,183	...	33,183
Total	7,863	2,054	124	...	10,041	...	10,041	1,506,330	318,703	24,155	...	...	1,849,188	*1,527*	1,847,661
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	596,924	99,292	26,879	8,638	731,723	*1,556*	730,177	20,321,494	4,273,344	1,317,307	157,653	454,843	26,524,641	*150,250*	26,374,391
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	*320*	*153*	*40*	...	*513*	...	*513*	...	...	...	...	...	...	...	*5,444,376*
GRAND TOTAL	596,604	99,139	26,839	8,638	731,220	*1,556*	729,664	...	...	...	...	...	...	...	20,930,015
Divisible under—															
India							Rx. 716,830							Rx.	17,425,786
England							£ 8,948							£	3,034,380
Exchange							Rx. 3,886							Rx.	469,849

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1891-92.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . . . . . Rx.	...	10,675	10,675
India $3\frac{1}{2}$ per cent. Stock issued in redemption of portion of Annuity and $4\frac{1}{2}$ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and $4\frac{1}{2}$ per cent. Debenture Stock	...	223,630	223,630
TOTAL £	...	12,043,440	12,043,440
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India $3\frac{1}{2}$ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India $3\frac{1}{2}$ per cent. Stock issued in redemption of Annuity £	...	4,911,621	4,911,621
OUDH AND ROHILKHUND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase		3,415,000	3,415,000
TOTAL £	...	10,336,049	10,336,049
SOUTH INDIAN RAILWAY.			
Purchase of the property of the Company £ 4,197,557 *Less* Capital deposited by New Company „ 1,000,000	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock, ditto ditto ditto	...	425,000	425,000
TOTAL £	...	4,692,557	4,692,557
Grand Total £	...	33,553,451	33,553,451

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA, GENERAL

PARTICULARS.	BUILDINGS AND ROADS.					RAJPUTANA.			No. of Items.
	Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Chief Engineer and Secretariat.									
Director-General and Assistant	14,448		...	...	...	...	...	...	1
Chief Engineer and Assistants	...		...	...	...	...	...	...	2
Upper Subordinates and Lower Subordinates and Petty Establishment	...		...	...	...	...	...	...	3
Office Establishment	6,608		...	...	...	...	...	...	4
Travelling Allowances	815		...	...	...	...	...	...	5
Office Expenses	1,417		...	...	...	...	...	...	6
Local Allowances	...		...	...	...	...	...	...	7
Accountants	160		...	...	...	...	...	...	8
TOTAL . Rx.	23,448	3,045	...	...	...	...	...	...	9
Superintending Engineers.									
Superintending Engineers and Assistants	18,239	...	...	...	...	1,845	...	1,845	10
Upper and Lower Subordinates	...	...	...	...	...	...	...	...	11
Office and Petty Establishment	6,357	...	176	...	...	1,426	...	1,426	12
Travelling Allowances	1,575	...	3	...	...	465	...	465	13
Office Expenses	1,989	...	8	...	...	354	...	354	14
Local Allowances	190	...	...	...	...	...	...	...	15
Famine Relief Works	...	...	...	...	...	...	...	...	16
TOTAL . Rx.	28,350	...	187	...	...	4,090	...	4,090	17
TOTAL DIRECTION . Rx.	51,798	3,045	187	...	...	4,090	...	4,090	18
CONSTRUCTION.									
Engineer Establishment, consisting of Executive and Assistant Engineers	81,622	2,845	1,140	...	...	2,682	...	2,682	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors and Overseers	36,671	830	534	...	1,375	1,664	...	1,664	20
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	10,456	967	298	...	...	1,142	...	1,142	21
Petty Establishment	7,857	706	73	...	...	127	...	127	22
Office ditto	23,494	950	434	...	...	1,190	...	1,190	23
Medical ditto	...	...	...	...	...	...	...	...	24
Local Allowances	6,078	...	...	...	...	...	...	...	25
Travelling Allowances	14,316	983	593	...	...	1,203	...	1,203	26
Office Expenses	7,657	163	122	...	...	334	...	334	27
Special Allowances	448	...	...	...	...	...	...	...	28
Accountants	6,999	397	214	...	...	599	...	599	29
TOTAL CONSTRUCTION . Rx.	195,598	17,091	3,408	...	1,375	8,941	...	8,941	30
ACCOUNTS.									
Examiners and Deputy and Assistant Examiners	2,755	...	...	...	...	788	...	788	31
Accountants	3,779	...	...	...	...	288	...	288	32
Clerks and Office Servants	4,029	...	200	...	...	647	...	647	33
Travelling Allowances	525	...	...	...	...	175	...	175	34
Office Expenses	501	...	...	...	...	102	...	102	35
Local Allowances	...	...	...	...	...	...	...	...	36
Famine Relief Works	...	...	...	...	...	...	...	...	37
TOTAL ACCOUNTS . Rx.	11,589	...	200	...	...	2,000	...	2,000	38
COLLECTION OF REVENUE	...	...	...	...	...	...	82	82	39
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	...	...	...	...	...	...	...	40
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	...	41
BARRACK DEPARTMENT	17,814	...	...	...	...	299	...	299	42
TOTAL AMOUNT AUDITED . Rx.	276,799	10,946	3,795	...	1,375	15,330	82	15,412	43
Add—Charges of other Departments and of previous year disbursed during the year	33,168	65	—1	610	...	89	4,637	4,726	44
TOTAL . Rx.	309,967	11,011	3,794	610	1,375	15,419	4,719	20,138	45
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	*43,633*	*1,626*	*29*	...	...	*10,426*	...	*10,426*	46
GRAND TOTAL . Rx.	266,334	9,385	3,765	610	1,375	4,993	4,719	9,712	47

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1892.

Railways.)

No. of Items.	AND POLITICAL. BALUCHISTAN. Buildings and Roads.	Irrigation.	Total.	TOTAL. Buildings and Roads.	Irrigation.	Total.	CENTRAL PROVINCES. Buildings and Roads.	BURMA. LOWER. Buildings and Roads.	Irrigation.	Total.	UPPER. Buildings and Roads.	Irrigation.	Total.	ASSAM. Buildings and Roads.	CARRIED FORWARD. Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...					...	...	...	...	...	...	...			
2	...	...	...					5,016	...	5,016	...	...	...	3,588			
3	...	...	...					19	...	19	...	...	...	...			
4	...	...	...					4,206	...	4,206	...	...	...	1,549			
5	...	...	...					143	...	143	...	...	...	189			
6	...	...	...					630	...	630	...	...	...	283			
7	...	...	...					208	...	208	...	...	...	296			
8	...	...	...					...	...	...	...	...	...	...			
9	...	...	...	26,493	...	26,493	...	10,222	...	10,222	...	...		5,905	42,620	...	42,620
10	2,436	...	2,436	22,520	...	22,520	3,717	7,796	...	7,796	2,384	...	2,384	499	36,916	...	36,916
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	1,010	...	1,010	8,969	...	8,969	2,793	3,225	...	3,225	1,446	...	1,446	70	16,503	...	16,503
13	282	...	282	2,325	...	2,325	366	791	...	791	207	...	207	138	3,827	...	3,827
14	308	...	308	2,659	...	2,659	455	774	...	774	234	...	234	47	4,169	...	4,169
15	17	...	17	207	...	207	...	437	...	437	195	...	195	21	860	...	860
16	...	...	...	...	...	...	...	50	...	50	...	...	...	...	50	...	50
17	4,053	...	4,053	36,680	...	36,680	7,331	13,073	...	13,073	4,466	...	4,466	775	62,325	...	62,325
18	4,053	...	4,053	63,173	...	63,173	7,331	23,295	...	23,295	4,466	...	4,466	6,680	104,945	...	104,945
19	6,146	...	6,146	94,435	...	94,435	10,811	14,354	...	14,354	26,139	...	26,139	9,942	155,681	...	155,681
20	1,111	171	1,282	42,185	171	42,356	4,897	10,643	...	10,643	11,866	...	11,866	7,128	76,719	171	76,890
21	662	...	662	13,525	...	13,525	2,622	3,040	...	3,040	5,122	...	5,122	2,253	26,562	...	26,562
22	2,031	199	2,230	10,854	199	11,053	237	259	...	259	1,522	...	1,522	1,183	14,055	199	14,254
23	2,193	...	2,193	28,261	...	28,261	3,096	5,052	...	5,052	7,286	...	7,286	4,886	48,581	...	48,581
24	...	...	...	...	...	...	96	13	...	13	193	...	193	...	302	...	302
25	...	...	...	6,078	...	6,078	...	4,658	...	4,658	8,286	...	8,286	3,353	22,375	...	22,375
26	2,745	63	2,808	19,840	63	19,903	3,704	6,128	...	6,128	11,010	...	11,010	5,380	46,062	63	46,125
27	845	11	856	9,121	11	9,132	798	1,094	...	1,094	2,316	...	2,316	1,311	14,640	11	14,651
28	1,598	...	1,598	2,046	...	2,046	...	...	...	...	...	...	...	...	2,046	...	2,046
29	505	...	565	8,774	...	8,774	1,226	1,654	...	1,654	2,222	...	2,222	1,272	15,148	...	15,148
30	17,896	444	18,340	235,119	444	235,563	27,487	46,895	...	46,895	75,962	...	75,962	36,708	422,171	444	422,615
31	...	...	...	3,543	...	3,543	660	2,695	...	2,695	...	...	...	1,560	8,458	...	8,458
32	...	...	...	4,067	...	4,067	324	2,423	...	2,423	...	...	...	1,003	7,817	...	7,817
33	...	...	...	4,876	...	4,876	1,233	3,037	...	3,037	...	...	...	1,058	10,204	...	10,204
34	...	...	...	700	...	700	44	351	...	351	...	...	...	180	1,275	...	1,275
35	...	...	...	603	...	603	149	468	...	468	...	...	...	157	1,377	...	1,377
36	...	...	...	...	...	...	...	649	...	649	...	...	...	443	1,092	..	1,092
37	...	...	...	...	...	...	...	18	...	18	...	...	...	...	18	...	18
38	...	...	...	13,789	...	13,789	2,410	9,641	...	9,641	...	...	...	4,401	30,241	...	30,241
39	...	...	...	...	82	82	...	...	...	...	...	...	...	...	...	82	82
40	...	...	...	...	...	...	...	...	16,084	16,084	...	...	...	...	...	16,084	16,084
41	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
42	...	...	...	18,113	...	18,113	...	...	...	...	...	...	...	...	18,113	...	18,113
43	21,949	444	22,393	330,194	526	330,720	37,228	79,831	16,084	95,915	80,428	...	80,428	47,789	575,470	16,610	592,080
44	3,041	580	3,621	36,972	5,217	42,189	22	525	...	525	15,902	18,596	34,498	182	53,603	23,813	77,416
45	24,990	1,024	26,014	367,166	5,743	372,909	37,250	80,356	16,084	96,440	96,330	18,596	114,926	47,971	629,073	40,423	669,496
46	6,026	...	6,026	61,740	...	61,740	1,364	32,951	...	32,951	25,031	...	25,031	3,301	124,387	...	124,387
47	18,964	1,024	19,988	305,426	5,743	311,169	35,886	47,405	16,084	63,489	71,299	18,596	89,895	44,670	504,686	40,423	545,109

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	BROUGHT FORWARD.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.			No. of Items.
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.										
Chief Engineer and Secretariat.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Share of Secretariat Establishment				...	...	...	...	...	...	1
Director-General and Assistant				...	...	...	...	...	...	2
Chief Engineer and Assistants				10,342	...	10,342	3,978	5,257	9,235	3
Upper and Lower Subordinates and Petty Establishment				...	...	...	...	...	...	4
Office Establishment				10,582	...	10,582	4,587	3,569	8,156	5
Travelling allowances				463	...	463	912	639	1,551	6
Office expenses				1,483	...	1,483	753	1,165	1,918	7
Presidency and local allowances				741	...	741	...	...	...	8
Presidency house-rent				317	...	317	...	...	...	9
TOTAL . Rx.	42,620	...	42,620	23,928	...	23,928	10,230	10,630	20,860	10
Superintending Engineers.										
Superintending Engineers and Assistants	36,916	...	36,916	3,394	5,829	9,223	5,476	5,394	10,870	11
Upper and Lower Subordinates	...	...	...	...	...	...	...	...	...	12
Office and Petty Establishments	16,503	...	16,503	2,053	3,098	5,151	1,961	2,391	4,352	13
Travelling allowances	3,827	...	3,827	692	580	1,272	923	591	1,514	14
Office expenses	4,169	...	4,169	417	405	822	318	652	970	15
Local allowances	860	...	860	6	...	6	...	...	...	16
Presidency house-rent	...	...	...	109	83	192	...	...	...	17
Famine Relief Works	50	...	50	...	...	...	...	...	...	18
TOTAL . Rx.	62,325	...	62,325	6,671	9,995	16,666	8,678	9,028	17,706	19
TOTAL DIRECTION . Rx.	104,945	...	104,945	30,599	9,995	40,594	18,908	19,658	38,566	20
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	155,681	...	155,681	14,190	23,260	37,450	23,176	33,564	56,740	21
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	76,719	171	76,890	10,391	11,869	22,260	12,761	5,905	18,666	22
Lower Subordinates	26,502	...	26,562	2,185	7,320	9,505	4,467	7,492	11,959	23
Petty Establishment	14,055	199	14,254	1,185	3,316	4,501	1,679	6,843	8,522	24
Office ditto	48,581	...	48,581	5,944	9,619	15,563	12,354	8,116	20,470	25
Medical ditto	302	...	302	401	856	1,257	...	806	806	26
Presidency and local allowances	22,375	...	22,375	797	378	1,175	...	...	...	27
Travelling allowances	46,062	63	46,125	6,436	10,302	16,738	13,680	11,518	25,198	28
Presidency house-rent	...	...	...	579	160	739	...	...	...	29
Office expenses	14,640	11	14,651	1,265	2,088	3,353	2,313	3,220	5,533	30
Special charges and allowances	2,046	...	2,046	...	...	...	...	...	...	31
Boat-bridges and Ferries	...	...	...	...	...	...	...	...	...	32
Contribution to canal establishment in Ferozepore District	...	...	...	...	...	...	...	...	...	33
Accountants	15,148	...	15,148	1,344	2,048	3,392	...	2,968	2,968	34
TOTAL CONSTRUCTION . Rx.	422,171	444	422,615	44,717	71,216	115,933	70,430	80,432	150,862	35
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	8,458	...	8,458	3,163	...	3,163	2,084	1,586	3,670	36
Accountants	7,817	...	7,817	3,849	...	3,849	1,055	908	1,963	37
Clerks and office servants	10,204	...	10,204	3,404	...	3,404	3,103	1,523	4,626	38
Travelling allowances	1,275	...	1,275	397	...	397	93	91	184	39
Office expenses	1,377	...	1,377	244	...	244	253	165	418	40
Local allowances	1,092	...	1,092	477	...	477	...	...	...	41
Presidency house-rent	...	...	...	465	...	465	...	...	...	42
Famine Relief Works	18	...	18	...	...	...	...	...	...	43
TOTAL ACCOUNTS . Rx.	30,241	...	30,241	11,999	...	11,999	6,588	4,273	10,861	44
INSPECTORS OF LOCAL WORKS	...	...	...	9,009	...	9,009	...	...	...	45
COLLECTION OF REVENUE	...	82	82	...	23,053	23,053	...	37,782	37,782	46
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	16,084	16,084	...	11,210	11,210	...	2,478	2,478	47
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	...	...	48
BARRACK DEPARTMENT	18,113	...	18,113	...	...	...	...	...	...	49
THOMASON COLLEGE AND ROORKEE WORKSHOPS	...	...	...	...	...	...	19,677	...	19,677	50
TRAFFIC	...	...	...	...	...	...	...	...	...	51
TOTAL AMOUNT AUDITED . Rx.	575,470	16,610	592,080	96,324	115,474	211,798	115,603	144,623	260,226	52
Add—Charges of other departments and of previous year disbursed during the year	53,603	23,813	77,416	15,147	14,177	29,324	315	...	315	53
TOTAL . Rx	629,073	40,423	669,496	111,471	129,651	241,122	115,918	144,623	260,541	54
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	*124,387*	...	*124,387*	*23,639*	*16,651*	*40,290*	*85*	*90*	*175*	55
GRAND TOTAL . Rx.	504,686	40,423	545,109	87,832	113,000	200,832	115,833	144,533	260,366	56

Public Works Department, during the Year ended 31st March 1892 — *continued.*

Railways.)

No. of items.	Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	3,845	...	3,845		...	
2	...	...	...	...	...	...	...	...	...		...	
3	5,288	3,987	9,275	9,020	...	9,020	...	4,635	4,635		13,879	
4	...	...	...	...	...	...	180	171	351		171	
5	3,369	2,778	6,147	6,596	...	6,596	2,761	1,831	4,592		8,178	
6	503	402	905	554	...	554	79	407	486		1,448	
7	4,240	1,929	6,169	625	...	625	537	512	1,049		3,606	
8	...	...	...	...	...	...	229	...	229		...	
9	...	...	...	...	...	...	81	...	81		...	
10	13,400	9,096	22,496	16,795	...	16,795	7,712	7,556	15,268	114,685	27,282	141,967
11	5,234	7,229	12,463	11,028	...	11,028	5,554	...	5,554	67,602	18,452	86,054
12	...	60	60	...	...	...	732	...	732	732	60	792
13	2,897	3,053	5,950	5,311	...	5,311	1,229	...	1,229	29,954	8,542	38,496
14	661	698	1,359	1,163	...	1,163	644	...	644	7,910	1,869	9,779
15	768	755	1,523	501	...	501	340	...	340	6,513	1,812	8,325
16	...	...	...	...	...	...	136	...	136	1,002	...	1,002
17	...	...	...	...	...	...	125	...	125	234	83	317
18	...	...	...	...	...	...	...	...	...	50	...	50
19	9,560	11,795	21,355	18,003	...	18,003	8,760	...	8,760	113,997	30,816	144,815
20	22,960	20,891	43,851	34,798	...	34,798	16,472	7,556	24,028	228,682	58,100	286,782
21	25,847	45,927	71,774	47,246	1,833	49,079	23,610	18,633	42,243	289,750	123,217	412,967
22	12,054	12,371	24,425	44,226	594	44,820	20,249	11,054	31,303	176,400	41,964	218,364
23	6,929	9,703	16,632	1,932	161	2,093	4,829	4,397	9,226	46,904	29,073	75,977
24	2,655	7,885	10,540	21,537	69	21,606	1,747	1,742	3,489	42,858	20,054	62,912
25	7,576	12,120	19,696	21,331	1,794	23,125	7,818	5,061	12,879	103,604	36,710	140,314
26	101	1,914	2,015	...	...	...	69	81	150	873	3,657	4,530
27	...	...	...	...	...	...	957	...	957	24,129	378	24,507
28	9,056	13,256	22,312	21,382	650	22,032	11,078	9,302	20,380	107,694	45,091	152,785
29	...	...	...	...	...	...	330	...	330	909	160	1,069
30	2,812	4,700	7,512	4,119	209	4,328	2,418	2,737	5,155	27,567	12,965	40,532
31	35	...	35	...	...	...	...	...	...	2,081	...	2,081
32	138	...	138	...	...	...	...	...	...	138	...	138
33	220	...	220	...	...	...	...	...	...	220	...	220
34	1,827	2,681	4,508	4,140	...	4,140	2,302	2,178	4,480	24,761	9,875	34,636
35	69,250	110,557	179,807	165,913	5,310	171,223	75,407	55,185	130,592	847,888	323,144	1,171,032
36	3,065	...	3,065	2,714	...	2,714	3,767	...	3,767	23,251	1,586	24,837
37	2,631	...	2,631	4,618	...	4,618	2,895	...	2,895	22,865	908	23,773
38	2,415	...	2,415	2,927	...	2,927	3,549	...	3,549	25,602	1,523	27,125
39	171	...	171	181	...	181	1,499	...	1,499	3,616	91	3,707
40	201	...	201	260	...	260	402	...	402	2,737	165	2,902
41	...	...	...	...	...	...	544	...	544	2,113	...	2,113
42	...	...	...	...	...	...	318	...	318	783	...	783
43	...	...	...	...	...	...	...	...	...	18	...	18
44	8,483	...	8,483	10,700	...	10,700	12,974	...	12,974	80,985	4,273	85,258
45	...	...	...	...	...	...	...	...	...	9,009	...	9,009
46	...	41,573	41,573	...	...	...	802	2,768	3,570	802	105,258	106 060
47	...	111	111	...	160,241	160,241	...	476	476	...	190,600	190,600
48	...	389	389	...	...	...	...	66	66	...	455	455
49	...	...	...	...	...	...	...	...	...	18,113	...	18,113
50	...	...	...	...	...	...	...	...	...	19,677	...	19,677
51	...	...	...	...	...	...	...	...	...	...	...	...
52	100,693	173,521	274,214	211,411	165,551	376,962	105,655	66,051	171,706	1,205,156	681,830	1,886,986
53	281	7,457	7,738	2,176	...	2,176	20,837	8,432	29,269	92,359	53,879	146,238
54	100,974	180,978	281,952	213,587	165,551	379,138	126,492	74,483	200,975	1,297,515	735,709	2,033,224
55	*23,190*	*12,962*	*36,152*	*166,051*	...	*166,051*	*13,483*	*16,988*	*30,471*	*350,835*	*46,691*	*397,526*
56	77,784	168,016	245,800	47,536	165,551	213,087	113,009	57,495	170,504	946,680	689,018	1.635.698

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES* for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. *See* also page 206.	INDIA— Director-General, Military Works.	Central India.	Coorg.	Hydera-bad.	Port Blair.	Raj-putana.	No. of Items.
WORKS AND REPAIRS.	Page.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . { Original Works	107	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . { Repairs	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital { Original Works		...	...	...	...	...	18,390	3
Minor Works and Navigation, Capital { Repairs		...	...	...	...	...	...	4
Ditto Revenue { Original Works	135	...	...	...	...	...	17	5
Ditto Revenue { Repairs		...	...	...	...	...	8,501	6
Minor Works and Navigation and Agricultural { Original Works	135	...	...	...	...	...	64	7
Minor Works and Navigation and Agricultural { Repairs	to 137	...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial . . . { Original Works	149	464,541	3,244	4,752	2,088	310	12,253	9
Imperial . . . { Repairs		259,455	10,777	8,219	563	2,873	16,987	10
Provincial . . . { Original Works	152	...	...	...	...	...	...	11
Provincial . . . { Repairs		....	...	...	...	...	...	12
Incorporated Local . . { Original Works	152	...	...	1,183	...	...	20	13
Incorporated Local . . { Repairs		...	...	1,115	...	..	729	14
Special Defence Works	188	639,957	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. { Original Works	124	...	...	...	...	...	...	16
Major Works—Working Expenses. { Repairs	& 125	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. { Original Works	203	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. { Repairs	& 204	...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . Rx.		1,363,953	14,021	15,259	2,651	3,183	56,961	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	107	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	135	...	...	...	...	...	3,161	22
Minor Works and Navigation, Revenue Establishment								
Minor Works and Navigation and Agricultural Establishment	135 to 137	...	...	...	...	...	1,547	23
		...	...	...	...	...	11	24
BUILDINGS AND ROADS.								
Imperial Establishment	149	215,556	9,385	3,190	610	1,375	4,917	25
Provincial Ditto	152	...	...	...	...	...	...	26
Incorporated Local Ditto	152	...	...	575	...	...	76	27
Special Defence Works Ditto . . .	188	50,778	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	124 & 125	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, Ditto	203 & 204	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.		266,334	9,385	3,765	610	1,375	9,712	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .		...	..	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.		266,334	9,385	3,765	610	1,375	9,712	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .		19·53	66·93	24·66	23·01	43·19	17·05	34

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1892.

Railways).

GENERAL.				BURMA.								
No. of Items.	Baluchistan Agency.	TOTAL.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	889	846	52,083	7,409	61,227
2	...	...	...	...	...	...	...	...	...	...	...	...
3	1,107	19,497	...	...	...	...	14,232	1,396	4,859	25,884	8,535	74,403
4	...	...	...	...	...	..	...	...	...	...	...	...
5	...	17	...	...	...	...	3,629	2,138	3,253	9,817	2,845	21,699
6	2,249	10,750	...	...	...	...	23,008	4,613	23,245	34,501	34,789	130,906
7	...	64	...	45,930	58,075	...	17,855	7,653	16,890	69,362	22,698	238,527
8	...	...	...	35,169	11,083	...	48,734	1,023	1,642	176,945	58,715	333,311
9	53,577	540,765	3,014	317,666	22,841	26,414	59,730	7,261	21,432	4,871	22,622	1,026,616
10	29,268	328,142	539	54,651	10,077	7,059	14,370	5,190	17,456	4,713	18 300	460,497
11	...	...	113,836	...	115,805	34,083	168,408	211,861	148,373	186,121	177,926	1,156,413
12	...	...	46,943	...	70,665	36,638	118,900	123,246	108,138	34,898	123,837	663,265
13	...	1,203	12,458	1,728	15,041	24,173	...	82,801	29,955	8,681	46,803	222,843
14	...	1,844	2,889	192	8,213	23,137	...	77,827	60,629	2,615	58,714	236,060
15	...	639,957	...	...	...	...	...	...	...	...	...	639,957
16	...	...	...	...	...	...	881	21,371	18,046	11.645	6,185	58,128
17	...	...	...	...	...	...	60,432	100,421	102,377	53,565	22,846	339,641
18	...	...	...	...	...	...	49,485	36,694	381,574	121,308	7,543	596,604
19	...	...	...	...	...	...	...	...	...	...	...	...
20	86,201	1,542,239	179,679	455,336	311,800	151,504	579,664	684,384	938,715	797,009	619,767	6,260,097
21	...	...	...	...	...	...	...	192	185	11,820	4,953	17,150
22	64	3,225	...	...	...	...	4,890	309	1,074	5,653	2,111	17,262
23	960	2,507	...	...	...	...	13,406	9,224	18,578	11,372	10,552	65,639
24	...	11	...	18,596	16,084	...	22,496	1,891	5,846	65,986	24,319	155,229
25	18,964	253,997	1,009	70,859	4,878	7,635	11,382	2,858	8,317	2,050	9,018	372,003
26	...	...	34 877	...	37,249	32,440	76,450	73,495	57,426	42,902	90,982	445,821
27	...	651	...	440	5,278	4,595	...	39,480	12,041	2,584	13,009	78,078
28	...	50,778	...	...	...	...	...	...	...	...	...	50,778
29	...	...	...	...	...	...	62,762	124,836	89,524	43,818	13,659	334,599
30	...	...	...	...	...	...	9,446	8,081	52,809	26,902	1,901	99,139
31	19,988	311,169	35,886	89,895	63,489	44,670	200,832	260,366	245,800	213,687	170 504	1,635,698
32	...	...	...	...	...	...	...	*19,677*	...	...	...	*19,677*
33	19,988	311,169	35,886	89,895	63,489	44.670	200,832	240,689	245,800	213,087	170,504	1,616,021
34	23·19	20·18	19·97	19·74	20·36	29·48	34·65	35·17	26·19	26·74	27·51	25·81

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st

(Excluding

PARTICULARS.	INDIA, GENERAL.										CENTRAL PROVINCES.	BURMA.						No. of Items.
					RAJPUTANA.			BALUCHISTAN AGENCY.				LOWER.			UPPER.			
	Director General, Military Works.	Central India.	Coorg.	Hyderabad.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
NEW SUPPLIES.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Surveying and mathematical instruments	1,269	14	20	...	30	...	30	83	...	83	225	1,045	...	1,045	1,049	...	1,049	1
Machinery, including navigation plant	1,399	374	...	...	...	...	...	...	...	...	...	761	...	761	86	...	86	2
Tools	4,189	55	269	...	2,143	...	2,143	464	...	464	237	537	...	537	4,508	...	4,508	3
Plant	269	...	...	...	...	...	...	...	...	...	2,824	322	...	322	2,074	...	2,074	4
Office furniture	976	...	2	...	29	...	29	190	...	190	63	948	...	948	1,752	...	1,752	5
Camp equipage	66	...	...	...	...	...	...	...	...	...	54	5	...	5	...	...	...	6
Live-stock	4	...	...	...	3	...	3	...	...	...	...	43	...	43	1,347	...	1,347	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	...	275	275	...	38	38	...	...	9,019	9,019	...	1,213	1,213	9
TOTAL NEW SUPPLIES Rx.	8,172	443	291	...	2,205	275	2,480	737	38	775	3,403	3,661	9,019	12,680	10,816	1,213	12,029	10
Repairs and carriage	3,486	277	232	...	205	...	205	733	19	752	897	460	...	460	408	...	408	11
TOTAL	11,658	720	523	...	2,410	275	2,685	1,470	57	1,527	4,300	4,121	9,019	13,140	11,224	1,213	12,437	12
Add—Charges by other Departments	2,078	...	...	40	184	...	184	81	...	81	...	107	...	107	...	...	...	13
Deduct—Ditto	*1,692*	*94*	*1*	...	*173*	...	*173*	*381*	...	*381*	*202*	*39*	...	*39*	*1,630*	...	*1,630*	14
GRAND TOTAL Rx.	12,044	626	522	40	2,421	275	2,696	1,170	57	1,227	4,098	4,189	9,019	13,208	9,594	1,213	10,807	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	300	300	...	4	4	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	*—35*	*—35*	...	53	53	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	10	10	...	...	...	...	9	9,019	...	1,213	1,213	19	
BUILDINGS AND ROADS—																		
Imperial	8,113	626	488	40	2,410	...	2,410	1,170	...	1,170	52	315	...	315	9,565	...	9,563	20
Provincial	...	...	...	...	...	...	...	...	...	...	4,046	3,615	...	3,615	...	...	...	21
Incorporated Local	...	...	34	...	11	...	11	...	...	...	...	259	...	259	29	...	29	22
Special Defence Works	3,931	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL, AS ABOVE Rx.	12,04	626	522	40	2,421	275	2,696	1,170	57	1,227	4,098	4,189	9,019	13,208	9,594	1,213	10,807	26

* Excluding Outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1892.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	637	4	...	4	224	...	224	269	...	269	1,490	...	1,490	463	...	463	6,822	...	6,822
2	99	188	4,659	4,847	853	639	1,492	864	105	969	1,539	2,474	4,013	2,285	...	2,285	8,448	7,877	16,325
3	1,707	1,211	...	1,211	1,534	...	1,534	2,901	...	2,901	1,097	...	1,097	2,603	...	2,603	29,920	...	29,920
4	...	305	...	305	...	...	...	...	...	...	311	...	311	360	...	360			
5	134	66	...	66	536	...	536	705	...	705	604	...	604	358	...	358	6,363	...	6,363
6	...	18	...	18	122	...	122	55	...	55	14	...	14	108	...	108	442	...	442
7	...	...	...	...	...	...	...	36	...	36	...	...	...	63	...	63	1,496	...	1,496
8	...	...	...	...	...	...	...	...	*—1,054*	*—1,054*	...	...	...	...	...	...	...	*—1,054*	*—1,054*
9	...	...	1,059	1,059	...	1,109	1,109	...	12,844	12,844	158	12,947	13,105	...	853	853	158	39,357	39,515
10	2,577	1,792	5,718	7,510	3,269	1,748	5,017	4,830	11,895	16,725	5,213	15,421	20,634	6,240	853	7,093	53,649	46,180	99,829
11	328	2,301	13,680	15,981	636	1,180	1,816	672	4,340	5,012	1,960	9,684	11,644	2,315	688	3,003	14,910	29,591	44,501
12	2,905	4,093	19,398	23,491	3,905	2,928	6,833	5,502	16,235	21,737	7,173	25,105	32,278	8,555	1,541	10,096	68,559	75,771	144,330
13	...	202	...	202	...	...	...	84	...	84	...	...	...	525	18	543	3,301	18	3,319
14	*168*	*168*	...	*168*	*7*	*3*	*10*	*869*	*407*	*1,276*	*3,844*	...	*3,844*	*262*	*544*	*806*	*9,530*	*954*	*10,484*
15	2,737	4,127	19,398	23,525	3,898	2,925	6,823	4,717	15,828	20,545	3,329	25,105	28,434	8,818	1,015	9,833	62,330	74,835	137,165
16	...	...	...	...	...	2	2	...	*—7*	*—7*	...	221	221	...	*—468*	*—468*	...	*—252*	*—252*
17	...	...	5,594	5,594	...	...	...	...	11	11	...	29	29	...	*—204*	*—204*	...	5,734	5,734
18	...	...	1,581	1,581	...	63	63	...	549	549	...	284	284	...	257	257	...	2,752	2,752
19	...	...	1,141	1,141	...	58	58	...	495	495	...	2,381	2,381	...	484	484	...	14,801	14,801
20	498	845	...	845	186	...	186	499	...	499	133	...	133	543	...	543	25,483	...	25,483
21	2,239	3,282	...	3,282	2,216	...	2,216	3,545	...	3,545	2,002	...	2,002	6,764	...	6,764	27,709	...	27,709
22	...	...	...	...	1,496	...	1,496	673	...	673	1,194	...	1,194	1,511	...	1,511	5,207	...	5,207
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,931	...	3,931
24	...	...	10,931	10,931	...	2,285	2,285	...	2,448	2,448	...	8,435	8,435	...	862	862	...	24,961	24,961
25	...	...	151	151	...	517	517	...	12,332	12,332	...	13,755	13,755	...	84	84	...	26,839	26,839
26	2,737	4,127	19,398	23,525	3,898	2,925	6,823	4,717	15,828	20,545	3,329	25,105	28,434	8,818	1,015	9,833	62,330	74,835	137,165

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 116,120,959. Disbursements *Rx.* 113,185,197.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt	216	4,600,007	1,658,417	+2,941,590(*a*)
P. Unfunded Debt.	76	Special Loans	218	...	138	+899,359
,,	77	Treasury Notes	218	2,300	700	
,,	78	Deposits of Service Funds	218	135,381	88,657	
,,	79	Savings Bank Deposits	219	3,844,903	2,993,730	
Q. Deposits and Advances.	68	Provincial Balances	192	178,637	419,561	+1,480,280
,,	89	Appropiation for Reduction of Debt	250	682,170	...	
,,	80	Excluded Local Funds	220	770,194	757,366	
,,	81	Political and Railway Funds	220	359,583	369,248	
,,	82	Departmental and Judicial Deposits	221	16,306,558	15,936,179	
,,	For these Accounts *vide* Appendix A.	Advances		8,319,971	8,251,702	
,,		Suspense Account		132,151	141,254	
,,		Exchange on Remittance Accounts		722,553	...	
,,		Miscellaneous		149,712	265,939	
R. Loans and Advances by Imperial Government.	83	Advances, Repayments, and Balances	226	128,662	617,449	488,787
R. R. Loans and Advances by Provincial Governments.	83A	Ditto ditto	228	261,135	726,540	465,405
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments	238	2,472,404	3,618,796	1,146,392
T. Remittances		Inland Money Orders		17,365,788	17,349,302	+116,140
,,	For these Accounts *vide* Appendix A.	Other Local Remittances		69,071	...	
,,		Other Departmental Accounts		651,843	661,930	
,,		Remittances between Civil Treasuries and Departments		19,790,463	19,860,459	
	85	Remittance Account between England and India	240	1,372,325	1,261,659	
U. Secretary of State's Bills.	86	Bills drawn and discharged	242	16,093,854	16,796,540	
V. Cash Balance	87	Distribution Statement	243	21,711,294	21,409,631	
		Total		116,120,959	113,185,197	

(*a*) Net figure carried to account No. 1 is 3,038,293. The difference of 96,703 (86,881 + 9,822) represents amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (*f*) on page 217.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1892, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

		Amount, 1st April 1891.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1892.
	IN INDIA.							
	IMPERIAL LOANS BEARING INTEREST.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
	4½ „ Transfer Loan of 1878	791,330	...	1,000	792,330	...	51,520	740,810
	Transfer Loan of 1879, 4½ per Cent. portion	11,716,847	...	46,030	11,762,877	...	376,870	11,386,007
	„ 7s. sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
	4 per Cent. Loan of 1832-33	(a)731,029	...	...	731,029	165	15,653	715,211
	4 „ „ 1835-36	1,838,790	...	...	1,838,790	...	114,100	1,724,690
	4 „ „ 1842-43	25,872,370	(b)7	1,898,253	27,770,630	...	708,060	27,062,570
	4 „ „ 1854-55	13,577,040	...	1,890,120	15,467,160	...	917,320	14,549,840
	4 „ Transfer Loan, 1st May 1865	35,073,481	...	1,450,900	36,524,381	43,670	2,591,190	33,889 521
	Reduced 4 per Cent. Loan of 1879	6,867,010	..	...	6,867,010	...	503,960	6,363.050
	4 per Cent. Promissory Notes for Mysore Family	52,576	...	...	52,576	4	1,820	50,752
	4 „ Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	..	...	1,500,000
	4 „ East Indian Railway Commuted Stock	5,800	...	...	5,800	...	...	5,800
	4 „ Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
	3½ „ Loan of 1853-54	52,180	...	...	52,180	...	...	52,180
	TOTAL DEBT in INDIA bearing Interest Rx.	102,600,753	7	5,286,303	107,887,063	43,839	5,280,493	102,562,731
	LOANS NOT BEARING INTEREST.							
	5½ per Cent. Loan of 1859-60	3,130	...	...	3,130	...	...	3,130
	5 „ „ 1856-57	5,910	...	...	5,910	...	...	5,910
	5 „ „ 1825-26	4,939	...	...	4,939	...	...	4,939
	5 „ „ 1841-42	2,240	...	...	2,240	...	...	2,240
	5 „ „ 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
	Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
	Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
	4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
	4 „ „ 1828-29	672	...	...	672	107	...	565
	4 „ Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	..	1,422
	4½ „ „ of 1870	23 110	...	...	23,110	6,100	3,490	13,520
	4½ „ Nagpore-Raipore Railway Debenture Loan	3,775	...	...	3,775	3,550	...	225
	4 „ Ghazipur-Dildarnagar Railway „	2,330	...	...	2,330	650	...	1,680
	TOTAL DEBT in INDIA not bearing Interest Rx.	56,020	...	...	56,020	10,407	3,490	42,123
	PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
	4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,720	...	...	1,720	...	10	1,710
	4 „ Cawnpore-Farukhabad „ „	1,890	...	...	1,890	...	820	1,070
	4 „ Cawnpore and Achneyra „ „	6,470	...	830	7,300	...	1,230	6,070
	4 „ Cawnpore and Achneyra Section of the Rajputana-Malwa Railway	75,950	...	1,230	77,180	...	...	77,180
	TOTAL PROVINCIAL DEBT in INDIA Rx.	86,030	...	2,060	88,090	...	2,060	86,030

		Rx.		
Debt bearing Interest:				
	In India	102,600,753	102,690,642	1st April 1891.
	In England	104,347,521		
Debt not bearing Interest:				
	In India	56,020	207,038,163	
	In England	60,687		
		116,707		
		207,154,870		
Debt bearing Interest:				
	In India	102,650,194	209,997,912	31st March 1892.
	In England	107,347,718		
Debt not bearing Interest:				
	In India	42,123	98,548	
	In England	56,425		
		98,548		
		210,096,460		

GOVERNMENT STOCK NOTES BEARING INTEREST.						
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—						
In Assam	179	...	...	179	5	20	154
Bengal	340	...	...	340	26	30	284
N.-W. P. and Oudh	246	...	...	246	5	100	141
Punjab	231	...	...	231	52	60	119
Madras	471	...	...	471	10	290	171
Bombay	2,392	...	...	2,392	8	1,820	564
TOTAL GOVERNMENT STOCK NOTES . Rx.	3,859	...	...	3,859	106	2,320	1,433
TOTAL DEBT in INDIA . Rx.	102,746,662	7	5,288,363	108,035,032	54,352	5,288,363	102,692,317
IN ENGLAND. BEARING INTEREST.							
India 3½ per Cent. Stock	64,298,126	...	...	64,298,126	(c)86,881 (d)9,822	...	64,201,423
,, 3 ,, Stock	28,855,079	(e)4,600,000	...	33,455,079	...	...	33,455,079
,, 3½ ,, Debentures	3,000,000	...	...	3,000,000	1,386,000	1,614,000	...
,, 3¼ ,, Debentures	2,000,000	...	1,614,000	3,614,000	...	...	3,614,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
Oude and Rohilkund Railway Debenture Stock	384,700	...	...	384,700	...	...	384,700
,, ,, ,, Debentures	2,530,300	...	...	2,530,300	31,000	...	2,499,300
South Indian Railway Debenture Stock	425,000	...	...	425,000	...	...	425,000
,, ,, ,, Debentures	1,070,000	...	...	1,070,000	86,100	...	983,900
TOTAL DEBT in ENGLAND bearing Interest . £	104,347,521	4,600,000	1,614,000	110,561,521	1,599,803	1,614,000	107,347,718
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	9,968	...	...	9,968	...	...	9,968
India 4 per Cent. Stock	29,702	...	...	29,702	4,262	...	25,440
East Indian Railway Debenture	100	...	...	100	...	...	100
TOTAL DEBT in ENGLAND not bearing Interest . £	60,687	...	...	60,687	4,262	...	56,425
TOTAL DEBT in ENGLAND . £	104,408,208	4,600,000	1,614,000	110,622,208	1,604,065	1,614,000	107,404,143
TOTAL DEBT .	207,154,870	4,600,007	6,902,363	218,657,240	(f)1,658,417	6,902,363	210,096,460
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	77,373,185	4,539,544	6,902,363	88,815,092	1,658,417	(g)11,153,775	76,002,900
For Railways	102,294,029	60,463	3,418,364	105,772,856	...	...	(h)105,772,856
For Irrigation	27,487,656	...	833,048	28,320,704	...	...	28,320,704
TOTAL .	207,154,870	4,600,007	11,153,775	222,908,652	1,658,417	11,153,775	210,096,460

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 53, and the application thereof.

| | INDIA DEBT ISSUED IN REDEMPTION OF | | | | | | |

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	356,210	...	356,210	138	356,072
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	169,924	...	169,924	...	169,924
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	1,000	...	1,000	...	1,000
Annuity Fund of Futtehoollah Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	1,667,049	...	1,667,049	138	1,666,911
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree (5 per cent.) and Sanawar ($3\frac{3}{4}$ per cent)	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,779,594	...	1,779,594	138	1,779,456

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Issues in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at $3\frac{3}{4}$ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 per cent.)	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per cent.	7,162	2,300	9,462	700	8,762
TOTAL . Rx.	41,932	2,300	44,232	700	43,532

No. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Repayments in 1891-92.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund	1,135,548	120,167	1,255,715	81,515	1,174,200
Miscellaneous Service Funds	268	12	280	3	277
TOTAL . Rx.	1,135,816	120,179	1,255,995	81,518	1,174,477
MADRAS:					
Apothecaries' Fund	11,559	3,304	14,863	2,880	11,983
BOMBAY:					
Uncovenanted Service Family Pension Fund	126,625	11,898	138,523	4,259	134,264
GRAND TOTAL . Rx.	1,274,000	135,381	1,409,381	88,657	1,320,724

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Repayments in 1891-92.	Balance, 31st March 1892.
BANK ACCOUNTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
Calcutta	(*a*)236,383	85,488	321,871	71,873	249,998
Madras	52,694	23,434	76,128	20,997	55,131
Bombay	726,612	71,868	898,480	142,421	756,059
TOTAL . Rx.	1,015,689	280,790	1,296,479	235,291	1,061,188
POST OFFICE SAVINGS BANKS: (*b*)					
India, General . . . . . Rx.	6,346,741	3,239,866	9,586,607	2,527,291	7,059,316
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	88,008	24,019	112,027	8,426	103,601
Central Provinces	(*a*)8,651	...	8,651	6,712	1,939
Burma	18,828	7,826	26,654	3,877	22,777
Assam	487	138	625	219	406
Bengal	(*a*)68,366	18,696	87,062	16,558	70,504
North-Western Provinces and Oudh	45,629	14,794	60,423	8,278	52,145
Punjab	181,381	47,473	228,854	20,410	208,444
TOTAL . Rx.	411,350	112,946	524,296	64,480	459,816
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	163,133	39,439	202,572	6,809	195,763
REGIMENTAL SAVINGS BANKS:					
Bengal Army	75,503	78,366	153,869	87,496	66,373
Madras Army	25,259	29,731	54,990	32,084	22,906
Bombay Army	24,566	22,615	47,181	26,171	21,010
TOTAL . Rx.	125,328	130,712	256,040	145,751	110,289
TOTAL BANK ACCOUNTS . Rx.	8,062,241	3,803,753	11,865,994	2,979,622	8,886,372
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	17,259	14,855	32,114	6	32,108
HINDU FAMILY ANNUITY FUND:					
India, General	7,751	5,238	12,989	1,360	11,629
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	8,047	1,442	9,489	1,250	8,239
LOCAL FUND PENSION FUND:					
Bombay	6,209	3,668	9,877	1,462	8,415
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	26	2,101	2,127	1,146	981
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	77	8	85	11	74
Bombay	(*a*)22,116	17	22,133	256	21,877
POST OFFICE LIFE INSURANCE FUND: (*b*)					
India, General	20,981	7,722	28,703	1,498	27,205
POST OFFICE DEPARTMENTAL GUARANTEE FUND: (*b*)					
India, General	(*a*)31,074	6,099	37,173	7,119	30,054
TOTAL SPECIAL ACCOUNTS . Rx.	113,540	41,150	154,690	14,108	140,582
GRAND TOTAL	8,175,781	3,844,903	12,020,684	2,993,730	9,026,954

(*a*) Differs from last year's closing balance for correction since made.
(*b*) The Post Office figures were formerly distributed by provinces.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	20,312	79,987	100,299	75,789	24,510
Central Provinces	6,459	19,258	25,717	19,950	5,767
Burma	32,562	82,860	115,422	79,299	36,123
Assam	1,021	2,920	3,941	2,867	1,074
Bengal	(*a*)21,147	41,883	63,030	41,318	21,712
North-Western Provinces and Oudh	24,008	91,353	115,361	90,626	24,735
Punjab	18,970	62,292	81,262	62,617	18,645
Madras	39,042	100,471	139,513	102,354	37,159
Bombay	109,063	289,170	398,233	282,546	115,687
TOTAL . Rx.	272,584	770,194	1,042,778	757,366	285,412

(*a*) Differs from last year's closing balance for correction since made.

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POLITICAL FUNDS.					
Bahu Begum's Stipend Fund	23,566	3,170	26,736	21,358	5,378
RAILWAY FUNDS.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	874	817	1,691	1,232	459
Fire Insurance Fund	1,897	1,891	3,788	456	3,332
Guarantee and Contractors' Security Fund	1,841	1,455	3,296	1,063	2,233
Provident Fund	3,696	22,628	26,324	14,961	11,363
Sundry Deposit Fund (Ticket and Indenture Fees)	3,981	548	4,529	999	3,530
Fine Fund	331	362	693	180	513
Shareholders' Interest Deposit Fund	151	413	564	415	149
Surplus Profits Deposit Fund	14,880	290,716	305,596	302,827	2,769
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	57,846	2,187	60,033	1,499	58,534
Fire Insurance Fund	10,406	2,540	12,946	4,472	8,474
Guarantee and Contractors' Security Fund	9,374	15,381	24,755	19,246	5,509
Madras Railway.					
Guarantee and Contractors' Security Fund	28,164	17,475	45,639	540	45,099
	133,441	356,413	489,854	347,890	141,964
TOTAL . Rx.	157,007	359,583	516,590	369,248	147,342

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Deposits.					
Revenue Deposits	11,420	409,245	420,665	406,564	14,101
Civil Courts' Deposits	5,285	10,594	15,879	10,277	5,602
Criminal Courts' Deposits	(*a*)564	894	1,458	902	556
Personal Deposits	61,585	323,102	384,687	339,077	45,610
Municipal Funds	8,051	42,847	50,898	40,323	10,575
Forest Deposits	...	1	1	...	1
Presidency Bank Deposits	10,319	3,118	13,437	...	13,437
Renewal Fees, Government Promissory Notes	86	647	733	533	200
Trust Interest Fund	62	488,117	488,179	488,024	155
Deposits of deceased officers and men of the Native Army	490	529	1,019	357	662
Colonial and Indian Exhibition for 1886-87	(*a*)303	...	303	303	...
Other Deposits.					
Military Deposits	27,319	113,625	140,944	115,439	25,505
Public Works Deposits (Buildings and Roads)	(*a*)21,619	86,469	108,088	77,370	30,718
Public Works Deposits (Irrigation)	175	393	568	538	30
Public Works Deposits (Railway Capital)	14,799	24,585	39,384	18,181	21,203
Public Works Deposits (Railway Revenue)	54,907	526,596	581,503	523,369	58,134
British Postal Orders (Post Office) (*b*)	(*a*)2,116	19,796	21,912	19,776	2,136
Dead Accounts, Savings Bank (Post Office) (*b*)	(*a*)7,063	1,036	8,099	475	7,624
Telegraph Deposits	806	7,071	7,877	7,188	689
Marine Deposits	937	2,209	3,146	2,283	863
Trust Interest Account (Post Office) (*b*)	(*a*)50	1,764	1,814	1,723	91
Telegraph Fine Fund	4,734	956	5,690	1,358	4,332
State Railway Fine Fund	3,737	353	4,090	898	3,192
Trust Interest Account (Military)	59	6,897	6,956	6,929	27
Void Money Orders (Post Office) (*b*)	4,820	20,751	25,571	19,966	5,605
Short payments on account of Money Orders (Post Office) (*b*)	90	712	802	725	77
Foreign Money Orders (Post Office) (*b*)	(*a*)—*80,375*	538,421	458,046	520,553	—*62,507*
TOTAL . Rx.	161,021	2,630,728	2,791,749	2,603,131	188,618
Carried forward . Rx.	161,021	2,630,728	2,791,749	2,603,131	188,618

(*a*) Differs from last year's closing balance for correction since made.
(*b*) The Post Office Accounts were formerly distributed by Provinces.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	Total.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	161,021	2,630,728	2,791,749	2,603,131	188,618
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	9,403	33,122	42,525	20,576	21,949
Civil Courts' Deposits	34,993	120,105	155,098	125,057	30,041
Personal Deposits	90,027	260,610	350,637	264,129	86,508
Municipal Funds	36,939	161,736	198,675	129,551	69,124
Forest Deposits	...	6,971	6,971	6,617	354
Trust Interest Fund	(*a*)94	11,703	11,797	11,739	58
Deposits for work done for public bodies or individuals	...	754	754	151	603
Other Deposits.					
Public Works Deposits (Buildings and Roads)	2,547	32,492	35,039	25,097	9,942
Public Works Deposits (Railway Capital)	...	8,866	8,866	8,754	112
Public Works Deposits (Railway Revenue)	8,876	34,477	43,353	26,898	16,455
State Railway Fine Fund	...	1,205	1,205	747	458
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*916*	6,833	5,917	6,813	—*896*
TOTAL . Rx.	181,963	678,874	860,837	626,129	234,708
BURMA.					
Civil Deposits.					
Revenue Deposits	30,655	114,100	144,755	111,768	32,987
Civil Courts' Deposits	5,592	53,181	58,773	49,362	9,411
Personal Deposits	2,874	171,667	174,541	170,163	4,378
Municipal Funds	52,185	161,324	213,509	167,636	45,873
Marine Deposits	364	722	1,086	557	529
Forest Deposits	...	16	16	...	16
Trust Interest Fund	...	396	396	396	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	5,836	23,815	29,651	20,415	9,236
Public Works Deposits (Irrigation)	46	440	486	72	414
Public Works Deposits (Railway Capital)	(*a*)150	4,861	5,011	4,309	702
Public Works Deposits (Railway Revenue)	3,226	8,869	12,095	9,277	2,818
State Railway Fine Fund	...	800	800	800	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	...	1,000	1,000	...	1,000
TOTAL . Rx.	100,928	541,191	642,119	534,755	107,364
ASSAM.					
Civil Deposits.					
Revenue Deposits	35,069	34,968	70,037	35,989	34,048
Civil Courts' Deposits	4,817	6,627	11,444	7,147	4,297
Personal Deposits	3,524	77,328	80,852	77 473	3,379
Municipal Funds	1,475	15,612	17,087	14 835	2,252
Forest Deposits	4	...	4	...	4
Trust Interest Fund	10	813	823	811	12
Deposits for work done for public bodies or individuals	...	14	14	...	14
Other Deposits.					
Public Works Deposits (Buildings and Roads)	936	5,132	6,068	4,817	1,251
Public Works Deposits (Railway Capital)	...	20	20	...	20
Public Works Deposits (Railway Revenue)	234	194	428	308	120
State Railway Fine Fund	...	5	5	5	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*122*	52	—*70*	2	—*72*
TOTAL . Rx.	45,947	140,765	186,712	141,387	45,325
Carried forward . Rx.	489,859	3,991,558	4,481,417	3,905,402	576,015

(*a*) Differs from last year's closing balance for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892 —*continued.*

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	489,859	3,991,558	4,481,417	3,905,402	576,015
BENGAL.					
Civil Deposits.					
Revenue Deposits	251,935	273,854	525,789	297,309	228,480
Civil Courts' Deposits	373,519	1,017,196	1,390,715	955,912	434,803
Criminal Courts' Deposits	14,526	16,903	31,429	15,062	16,367
Personal Deposits	213,519	939,542	1,153,061	938,030	215,031
Municipal Funds	29,550	190,778	220,328	187,827	32,501
Marine Deposits	242	670	912	912	...
Forest Deposits	46	328	374	317	57
Presidency Bank Deposits (*a*)	9,111	3,241	12,352	3,196	9,156
Trust Interest Fund	2,289	68,484	70,773	69,560	1,213
Port Trust Deposit	9,506	5,915	15,421	7,702	7,719
Deposits for work done for public bodies or individuals	...	8,115	8,115	276	7,839
Other Deposits.					
Public Works Deposits (Buildings and Roads)	11,268	17,115	28,383	23,265	5,118
Public Works Deposits (Irrigation)	7,340	10,277	17,617	8,783	8,834
Public Works Deposits (Railway Capital)	412	141	553	520	33
Public Works Deposits (Railway Revenue)	20,451	201,339	221,790	203,452	18,338
State Railway Fine Fund	(*b*)223	1,177	1,400	953	447
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	76,288	208,006	284,294	190,942	93,352
TOTAL . Rx.	1,020,225	2,963,081	3,983,306	2,904,018	1,079,288
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposits	61,598	232,879	294,477	226,377	68,100
Civil Courts' Deposits	221,504	567,554	789,058	540,749	248,309
Criminal Courts' Deposits	10,806	47,698	58,504	48,390	10,114
Personal Deposits	122,591	1,556,842	1,679,433	1,556,627	122,806
Municipal Funds	58,598	633,561	692,159	580,941	111,218
Forest Deposits	184	371	555	163	392
Trust Interest Fund	6,104	42,673	48,777	48,434	343
Other Deposits.					
Public Works Deposits (Buildings and Roads)	10,520	81,197	91,717	75,837	15,880
Public Works Deposits (Irrigation)	2,680	4,814	7,494	5,936	1,558
Public Works Deposits (Railway Capital)	137	8,696	8,833	6,036	2,797
Public Works Deposits (Railway Revenue)	11,740	97,476	109,216	92,792	16,424
State Railway Fine Fund	81	1,198	1,279	1,133	146
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(*b*)—*1,942*	561	—*1,381*	1,319	—*2,700*
TOTAL . Rx.	504,601	3,275,520	3,780,121	3,184,734	595,387
Carried forward . Rx.	2,014,685	10,230,159	12,244,844	9,994,154	2,250,690

(*a*) Includes Deceased Emigrants' Deposits shown separately in last year's Finance and Revenue Accounts.
(*b*) Differs from last year's closing balance for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892 —*continued.*

	Balance, 1st April 1891.	Receipts in 1891-92.	Total.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,014,685	10,230,159	12,244,844	9,994,154	2,250,690
PUNJAB.					
Civil Deposits.					
Revenue Deposits	122,270	399,299	521,569	378,453	143,116
Personal Deposits	81,586	742,099	823,685	749,757	73,928
Municipal Funds	77,878	393,224	471,102	389,404	81,698
Forest Deposits	20	223	243	241	2
Trust Interest Fund	281	33,022	33,303	30,986	2,317
Deposits for work done for public bodies or individuals	...	661	661	661	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	12,837	29,189	42,026	34,434	7,592
Public Works Deposits (Irrigation)	18,143	88,169	106,312	74,905	31,407
Public Works Deposits (Railway Capital)	17,209	28,196	45,405	24,678	20,727
Public Works Deposits (Railway Revenue)	28,750	228,438	257,188	208,571	48,617
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—1,777	1,620	—157	2,081	—2,238
TOTAL . Rx.	357,197	1,944,140	2,301,337	1,894,171	407,166
MADRAS.					
Civil Deposits.					
Revenue Deposits	147,143	188,344	335,487	195,987	139,500
Civil Courts' Deposits	115,924	340,680	456,604	333,378	123,226
Criminal Courts' Deposits	(a)4,759	8,285	13,044	8,299	4,745
Personal Deposits	113,874	993,429	1,107,303	932,380	174 923
Municipal Funds	42,224	219,398	261,622	196,864	64,758
Presidency Bank Deposits	4,560	395	4,955	145	4,810
Trust Interest Fund	4,129	96,839	100,968	99,082	1,886
Deposits of deceased officers and men of the Native Army	(a)105	10	115	27	88
Deposits for work done for public bodies or individuals	...	2,716	2,716	2,432	284
Other Deposits.					
Military Deposits	28,718	18,094	46,812	27,676	19,136
Public Works Deposits (Buildings and Roads)	8,325	20,718	29,043	22,144	6,899
Public Works Deposits (Railway Capital)	1,638	40,115	41,753	35,345	6.408
Public Works Deposits (Railway Revenue)	(a)1,825	8,357	10,182	8,738	1,444
Trust Interest Account (Military)	13	422	435	429	6
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—22,658	441,226	418,568	462 612	—44,044
TOTAL . Rx.	450,579	2,379 028	2,829,607	2,325,538	504.069
Carried forward . Rx.	2,822,461	14,553.327	17,375,788	14,213,863	3,161,925

(a) Differs from last year's closing balance for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892—*continued.*

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,822,461	14,553,327	17,375,788	14,213,863	3,161,925
BOMBAY.					
Civil Deposits.					
Revenue Deposits	40,220	165,135	205,355	161,416	43,939
Civil Courts' Deposits	56,161	175,863	232,024	172,350	59,674
Criminal Courts' Deposits	3,298	17,604	20,902	17,415	3,487
Personal Deposits	96,530	862,176	958,706	850,874	107,832
Municipal Funds	72,409	151,099	223,508	140,394	83,114
Marine Deposits	359	1,399	1,758	1,387	371
Forest Deposits	6,453	11,909	18,362	9,148	9,214
Presidency Bank Deposits	9,401	406	9,807	455	9,352
Trust Interest Fund	2,578	205,529	208,107	205,173	2,934
Deposits of deceased officers and men of the Native Army	256	508	764	524	240
Other Deposits.					
Military Deposits	4,487	19,594	24,081	16,673	7,408
Public Works Deposits (Buildings and Roads)	45,072	71,040	116,112	81,107	35,005
Public Works Deposits (Irrigation)	12,808	30,506	43,314	29,820	13,494
Public Works Deposits (Railway Revenue)	4,814	34,229	39,043	30,916	8,127
Public Works Deposits (Railway Capital)	...	1,391	1,391	632	759
State Railway Fine Fund	(*a*) 148	696	844	716	128
Trust Interest Account (Military)	...	449	449	449	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	298	3,698	3,996	2,867	1,129
TOTAL . Rx.	355,292	1,753,231	2,108,523	1,722,316	386,207
GRAND TOTAL . Rx.	3,177,753	16,306,558	19,484,311	15,936,179	3,548,132

(*a*) Differs from last year's closing balance for correction since made.

No. 83.—ACCOUNT of IMPERIAL ADVANCES AND LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1891.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1892.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Jaora State	7,494	...	7,494	7,494	...	30,000	5 per cent.	375
BENGAL.								
Cooch Behar State	...	12,862	12,862	...	12,862	80,000	4 per cent.	...
BOMBAY.								
Cambay State	10,000	...	10,000	5,004	4,996	10,000	4½ per cent.	423
TOTAL LOANS TO NATIVE STATES . Rx.	17,494	12,862	30,356	12,498	17,858			798
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent.	7,943
Calcutta Port Trust Consolidated Loan	413,597	...	413,597	14,159	399,438	534,035	4½ „ „	18,454
Calcutta Port Trust for construction of Kidderpur Dock	2,194,566	390,000	2,584,566	...	2,584,566	2,584,566	4 „ „	90,713
Consolidated Loan of the Calcutta Municipality	580,057	...	580,057	22,010	558,047	783,120	4¼ „ „	24,421
TOTAL . Rx.	3,364,720	390,000	3,754,720	36,169	3,718,551			141,531
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (*a*)	5,720
Madras Harbour Trust	425,424	80,000	505,424	10,000	495,424	582,890	4½ „ „	17,889
TOTAL . Rx.	568,424	80,000	648,424	10,000	638,424			23,609
BOMBAY.								
Bombay Municipality (Water-supply)	271,037	...	271,037	6,799	264,238	373,005	4 per cent.	10,721
New Consolidated Loan of the Bombay Municipality repayable in 30 years	467,100	...	467,100	14,811	452,289	584,090	4½ „ „	20,855
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,053,587	...	2,053,587	12,617	2,040,970	2,117,075	4½ „ „	92,529
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ „ „	27,725
Bombay Port Trust, for Dock Extension	878,622	20,000	898,622	...	898,622	940,000	4 „ „	34,979
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	57,523	...	57,523	12,618	44,905	84,468	*Nil.*	...
TOTAL . Rx.	4,343,973	20,000	4,363,973	46,845	4,317,128			186,809
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	8,277,117	490,000	8,767,117	93,014	8,674,103			351,949
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	10,185	12,930	23,115	492	22,623	34,300	5 per cent.	503
Quetta Municipality	2,747	62	2,809	200	2,609	2,747	4½ „ „	95
TOTAL . Rx.	12,932	12,992	25,924	692	25,232			598

UPPER BURMA.								
Minbu Municipality	544	...	544	178	366	700	4½ per cent.	22
Pokokku Municipality	2,400	...	2,400	358	2,042	2,400	4½ „	261
Monywa Municipality	1,378	...	1,378	127	1,251	1,500	4½ „	61
Pyinmana Municipality	3,500	...	3,500	436	3,064	3,500	4½ „	265
Yosagyo Municipality	500	...	500	90	410	500	5 „	24
Sagaing Municipality	...	1,500	1,500	135	1,365	1,500	5 „	38
Yeu Municipality	...	1,000	1,000	89	911	1,000	5 „	25
Toungdwingyi Municipality	...	1,000	1,000	...	1,000	1,000	5 „	...
TOTAL . Rx.	8,322	3,500	11,822	1,413	10,409			696
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES	21,254	16,492	37,746	2,105	35,641			1,294
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	3,745	...	3,745	13	3,732	4,965	5 per cent.	187
Syad Adam Shah	1,100	...	1,100	100	1,000	1,200	5 „ „	105
Mungals Swadgen Zaman Khan Salamat and Bettah	80	...	80	50	30	80	5 „ „	4
Talukdars of Ajmere	635	...	635	113	522	82,500	5 „ „	139
Mir Hazar Khan, Ressaldar of Marri Levies	170	...	170	60	110	200	5 „ „	...
Kechi Khan, the Shambani Sardar	60	...	60	20	40	100	5 „ „	...
Shagasi Wali Mahomed	170	...	170	...	170	300	*Nil.*	...
TOTAL . Rx.	5,960	...	5,960	356	5,604			435
BURMA.								
Bishop of Rangoon	...	2,233	2,233	...	2,233	10,000	4 per cent.	21
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	5,960	2,233	8,193	356	7,837			456
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	24,709	...	24,709	1,037	23,672	30,000	4½ per cent.	1,099
UPPER BURMA.								
Magwe District Fund	...	1,000	1,000	...	1,000	1,000	4½ per cent.	...
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES	24,709	1,000	25,709	1,037	24,672			1,099
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances to Cultivators	10,035	52,702	62,737	8,725	54,012	59,500	6¼ & 6 per cent.	164
UPPER BURMA.								
Advances for relief of Agriculturists and other purposes	11,543	42,160	53,703	10,927	42,776	40,000	6¼ per cent.	1,073
TOTAL ADVANCES TO CULTIVATORS . Rx.	21,578	94,862	116,440	19,652	96,788			1,237
GRAND TOTAL . Rx.	8,368,112	617,449	8,985,561	128,662	8,856,899			356,833

(a) Exclusive of 2 per cent. for Sinking Fund for repayment of Loan.

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1892, and the amount of such LOANS at the commencement and close of the year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1891.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1892.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Nagpore Municipality (Water-supply)	29,530	10,000	39,530	973	38,557	40,000	4½ per cent.	1,318
Burhanpur Municipality (Do.)	...	10,500	10,500	164	10,336	10,500	4½ „	296
TOTAL . Rx.	29,530	20,500	50,030	1,137	48,893			1,614
BURMA.								
Lower Burma—								
Prome Municipality	9,805	...	9,805	1,255	8,550	20,000	5 per cent.	524
Rangoon Municipality (Water-supply)	17,091	...	17,091	3,166	13,925	39,000	4½ „	734
Kyauk-phyu Municipality	1,000	...	1,000	232	768	1,000	5 „	47
Mergui Municipality	200	...	200	48	152	200	5 „	9
TOTAL . Rx.	28,096	...	28,096	4,701	23,395			1,314
ASSAM.								
Shillong Municipality	1,118	...	1,118	65	1,053	1,500	4½ per cent.	50
BENGAL.								
Darjeeling Municipality	2,340	...	2,340	202	2,138	4,000	4½ per cent.	103
Dacca Municipality	12,500	...	12,500	122	12,378	12,500	4½ „	706
Faridpur Municipality	500	...	500	...	500	500	4½ „	33
Rajshahye Municipality	750	750	1,500	109	1,391	1,500	4½ „	44
Commillah Municipality (Tipperah)	250	...	250	116	134	250	4½ „	4
Serampore Municipality	...	3,000	3,000	...	3,000	3,000	4½ „	...
TOTAL . Rx.	16,340	3,750	20,090	549	19,541			890

North-Western Provinces and Oudh.								
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ per cent.	...
Naini Tal Municipality (for Protective Works)	9,945	...	9,945	499	9,446	15,000	4½ „	442
Naini Tal Municipality (Water Works)	...	15,000	15,000	...	15,000	15,000	*Nil.*	...
Agra Municipality (Do.)	100,000	12,500	112,500	...	112,500	112,500	4½ per cent.	4,311
Allahabad Municipality (Do.)	122,500	31,005	153,505	...	153,505	153,505	4½ „	6,652
Benares Municipality (Do.)	5,000	100,000	105,000	...	105,000	105,000	4½ „	3,366
Cawnpore Municipality (Do.)	...	10,000	10,000	...	10,000	10,000	4½ „	...
Bara Banki Municipality	...	600	600	...	600	600	4½ „	...
Meerut Municipality	1,266	...	1,266	844	422	1,807	*Nil.*	...
Partabgarh Municipality	9	...	9	9	...	100	5 per cent.	...
TOTAL . Rx.	240,867	169,105	409,972	1,352	408,620			14,771
Punjab.								
Lahore Municipality	166,756	...	166,756	1,997	164,759	177,500	4 per cent.(*a*)	7,165
Simla Municipality	51,843	...	51,843	1,969	49,874	70,000	4 „ (*b*)	2,050
Simla Municipality for Town Hall	18,444	...	18,444	407	18,037	20,000	4½ „	830
Peshawar Municipality	15,000	...	15,000	4,500	10,500	15,000	5 „	657
Edwardesabad Municipality	700	...	700	100	600	3,500	5 „	27
Dera Ghazi Khan Municipality	17,721	974	18,695	6	18,689	23,400	4 „	613
Delhi Municipality	2,512	39,586	42,098	...	42,098	60,000	5 „	...
Ludhiana Municipality	...	2,178	2,178	...	2,178	6,000	5 „	...
TOTAL . Rx.	272,976	42,738	315,714	8,979	306,735			11,342
Carried over	588,927	236,093	825,020	16,783	808,237			29,981

(*a*) Exclusive of ½ per cent. on a portion of the loan of Rx. 67,500 credited to Sinking Fund.
(*b*) Exclusive of ½ per cent. credited to Sinking Fund.

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1892, and the amount of such LOANS at the commencement and close of the year—*continued.*

	Amount 1st April 1891.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1892.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward	588,927	236,093	825,020	16,783	808,237			29,981
MADRAS.								
Coonoor Municipality	1,178	...	1,178	83	1,095	1,725	4½&4¼ per cent.	40
Ootacamund Municipality	421	6,050	6,471	77	6,394	7,292	4½&4¼ ,,	32
Cochin Municipality	1,034	...	1,034	193	841	1,400	4½ ,,	45
Kombhakonam Municipality	2,000	...	2,000	...	2,000	6,000	4½ ,,	90
Calicut Municipality	2,900	...	2,900	...	2,900	3,000	4½ ,,	60
Mayavaram Municipality	350	300	650	17	633	850	4½ ,,	21
TOTAL . Rx.	7,883	6,350	14,233	370	13,863			288
BOMBAY.								
Hubli Municipality	5,270	14,230	19,500	...	19,500	19,500	4½ per cent.	...
Ahmedabad Municipality	38,900	6,100	45,000	1	44,999	45,000	4½ ,,	1,934
Dharwar Municipality	1,701	...	1,701	201	1,500	3,600	4½ ,,	73
Godhra Municipality	954	...	954	32	922	1,000	5 ,,	47
Hyderabad Municipality (for Water-supply)	10,728	...	10,728	1,165	9,563	30,000	4½ ,,	459
Ilkal Municipality	116	...	116	33	83	300	4½ ,,	5
Jalgaon Municipality	1,145	...	1,145	656	489	7,300	4½ ,,	44
Rander Municipality	72	...	72	72	...	2,000	4½ ,,	2
Sangamner Municipality	313	...	313	32	281	600	4½ ,,	14
Surat Municipality	4,719	...	4,719	4,719	...	16,000	4½ ,,	205
TOTAL . Rx.	63,918	20,330	84,248	6,911	77,337			2,783
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	660,728	262,773	923,501	24,064	899,437			33,052
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	5,338	...	5,338	972	4,366	8,000	4½ per cent.	229

BENGAL.								
Chittagong Port Fund	6,346	6,377	12,723	...	12,723	14,500	4½ per cent.	299
BOMBAY.								
Karachi Port Trust	218,784	5,000	223,784	2,510	221,274	226,150	4½ per cent.	9,999
TOTAL LOANS TO PORT FUNDS	230,468	11,377	241,845	3,482	238,363			10,527
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Patna District Board	4,000	4,000	8,000	793	7,207	8,000	4½ per cent.	198
Dinagepur District Board	4,000	4,000	8,000	...	8,000	20,000	4½ „	197
Julpaiguri District Board	2,500	...	2,500	438	2,062	2,500	4½ „	126
Sarun District Board	...	5,000	5,000	488	4,512	5,000	4½ „	76
TOTAL . Rx.	10,500	13,000	23,500	1,719	21,781			597
MADRAS.								
Calicut Local Fund Board	1,400	...	1,400	467	933	8,900	4½ per cent.	63
Sydapet Local Fund Board	9,619	...	9,619	1,104	8,515	19,979	4½ „	421
Tellicherry Local Fund Board	2,431	...	2,431	300	2,131	6,000	4½ „	103
TOTAL . Rx.	13,450	...	13,450	1,871	11,579			587
BOMBAY.								
District Local Board, Ahmedabad	1,790	1,700	3,400	...	3,400	3,400	4½ per cent.	77
District Local Board, Bijapur	2,960	...	2,960	252	2,708	5,000	4½ „	130
District Local Board, Ratnagiri	5,697	...	5,697	358	5,339	20,050	4½ „	252
District Local Board, Surat	13,848	...	13,848	2,082	11,766	35,000	4½ „	591
TOTAL . Rx.	24,205	1,700	25,905	2,692	23,213			1,050
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . . . . . Rx.	48,155	14,700	62,855	6,282	56,573			2,234

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1891.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1892.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Chief of Bastar	2,591	...	2,591	871	1,720	7,000	5 per cent.	130
Raja Padman Singh, successor to Path Raja Ram Chunder Singh of Thuamal	846	...	846	407	439	2,393	5 „ „	54
Raja Raghuraj Deo of Langigurh	280	...	280	280	...	794	5 „ „	7
Rehracole Feudatory State	1,373	...	1,373	133	1,240	1,500	5 „ „	67
TOTAL . Rx.	5,090	...	5,090	1,691	3,399			258
BENGAL.								
Shazada Nasheen of Saseeram Endowment	1,347	...	1,347	...	1,347	1,500	4 per cent.	...
Raja of Tigoria	368	...	368	210	158	600	4½ „ „	23
„ Nursingpore	1	...	1	1	...	1,000	4½ „ „	...
„ Khandpara	1,068	...	1,068	435	633	1,500	4½ „ „	65
„ Berhamba	217	...	217	217	...	1,000	4½ „ „	4
„ Nayagurh	2,500	...	2,500	997	1,503	2,500	4½ „ „	282
„ Daspalla	6	...	6	6	...	200	4½ „ „	...
„ Hindole	121	...	121	121	...	500	4½ „ „	1
„ Boad	1	...	1	1	...	1,000	4½ „ „	...
„ Runpore	500	...	500	246	254	500	4½ „ „	54
„ Athmullik	100	...	100	100	...	500	4½ „ „	2
Deo Estate in Gya	...	40,000	40,000	8,090	31,910	40,000	4½ „ „	510
Prince Jehan Kadir Mirza	...	3,500	3,500	185	3,315	8,000	4½ „ „	65
Saint Joseph's College, Darjeeling	...	1,000	1,000	...	1,000	1,000	4½ „ „	...
Darjeeling Girl's School	...	1,600	1,600	144	1,456	1,600	4½ „ „	36
TOTAL . Rx.	6,229	46,100	52,329	10,753	41,576			1,042
NORTH-WESTERN PROVINCES AND OUDH.								
Raja of Majhauli (Gorakhpur)	2,737	...	2,737	2,737	...	75,553	6 per cent.	82
Thakur Gurdial Sing (Mainpuri)	2,177	...	2,177	77	2,100	4,800	6 „ „	130
Sheobalak (Mirzapur)	279	...	279	55	224	300	5 „ „	14
Raja Ranabir Singh	1,706	...	1,706	113	1,593	1,720	4 „ „	72
Mahommedan Anglo-Oriental College Committee (Aligarh)	1,500	...	1,500	212	1,288	1,500	4½ „ „	63
TOTAL . Rx.	8,399	...	8,399	3,194	5,205			361
PUNJAB.								
Ali Akbar Khan of Kalahat	280	...	280	59	221	600	6 per cent.	17
Archdeacon of Lahore (Simla Parsonage)	1,294	...	1,294	121	1,173	1,800	4 „ „	52
Diocesan Board of Education	1,478	...	1,478	78	1,400	1,700	4½ „ „	72

Family of the late Syud Mahdi Shah	206	...	206	18	188	450	6 per cent.	12
Golam Hydar Khan	178	...	178	29	149	300	6¼ „ „	11
Guru Jowahir Singh	1,938	...	1,938	1,320	618	16,382	6 „ „	97
Nawab Atta Mohamed Khan	2,345	...	2,345	...	2,345	5,525	5 „ „	117
Nawab Sir Khawaja Mohamed Khan, K.C.S.I.	1,750	...	1,750	500	1,250	6,000	5 „ „	171
Nawab of Loharu	2,387	...	2,387	2,387	...	9,500	5 „ „	74
Raja Inder Deo of Akrote	718	...	718	140	578	1,488	6¼ „ „	46
Raja Jey Singh of Galair	1	...	1	1	...	8,600	6 „ „	...
Raja Niyamatulla Khan	2,544	...	2,544	86	2,458	2,900	4½ „ „	114
Raja Feroze Khan of Khairpur	2,997	...	2,997	335	2,662	4,000	6 „ „	186
Rai Hera Chand	1,409	...	1,409	97	1,312	1,500	5 „ „	70
Mirza Suriya Jah	...	4,500	4,500	95	4,405	4,500	5 „ „	105
Syad Mohamed Badshah of Kunar	...	200	200	200	...	200	*Nil*	...
Imam Bux, Sub-Surveyor	270	...	270	60	210	300	*Nil.*	...
TOTAL . Rx.	19,795	4,700	24,495	5,526	18,969			1,144
MADRAS.								
Andipati Poligar	2,358	...	2,358	311	2,047	6,200	5 per cent.	149
Banganapalli Nawab	9,762	...	9,762	2,468	7,294	30,000	6 „ „	595
Shulagiri Estate	2,310	...	2,310	235	2,075	3,500	5 „ „	115
TOTAL . Rx.	14,430	...	14,430	3,014	11,416			859
BOMBAY.								
Administrator to the Chief of Malegaon	4,521	...	4,521	624	3,897	8,400	5 per cent.	226
Chief of Kurundwad	1,250	...	1,250	1,250	...	10,000	5 „ „	63
Mir Gulam Mahomed Khan	301	...	301	108	193	1,400	5 „ „	13
Nawab of Cambay	10,042	...	10,042	3,588	6,454	30,000	4½ „ „	412
Sayad Shah Abdulla Husen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	3,356	...	3,356	232	3,124	4,200	5 „ „	168
Thakoor of Dhrole	6,268	...	6,268	1,719	4,549	15,000	5 „ „	280
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	1,636	...	1,636	388	1,248	6,000	4½ „ „	73
Wadherao Lalbux	...	90	90	...	90	900	5 „ „	...
Chandna Kasbatis	156	...	156	20	136	406	*Nil.*	...
TOTAL . Rx.	27,530	90	27,620	7,929	19,691			1,235
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES. Rx.	81,473	50,890	132,363	32,107	100,256			4,899

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such Loans at the Commencement and Close of the Year —*continued.*

	Amount, 1st April 1891.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1892.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	120,766	13,666	134,432	2,233	132,199	...	5 per cent.	497
Embankment Advances	7,752	5,570	13,322	9,636	3,686	...	5 „ „	67
TOTAL . Rx	128,518	19,236	147,754	11,869	135,885			564
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	14,943	1,371	16,314	5,533	10,781	2,000	5 per cent.	1,055
Oudh Talukdars' Relief Act:								
Sarawan Baragaon Estate (Hardoi)	4,450	...	4,450	4,450	...	12,848	5 per cent.	40
Chaudhri Muhammad Azim (Hardoi)	7,869	...	7,869	1,639	6,230	19,000	5 „ „	361
Bahna Estate (Rai Bareli)	3,600	...	3,600	640	2,960	7,038	5 „ „	171

Shahzada Shadeo Singh (Rai Bareli)	6,171	...	6,171	3,961	2,210	35,000	5 per cent.	284
Captains Gulab and Atar Singh (Rai Bareli)	10,030	...	10,030	1,980	8,050	22,500	5 „ „	452
Mohana Estate (Sultanpur)	600	...	600	600	...	12,500	5 „ „	7
Dewan Kishen Kumar (Barabanki)	3,440	...	3,440	230	3,210	7,652	*Nil.*	...
TOTAL . Rx.	51,103	1,371	52,474	19,033	33,441			2,370
BOMBAY.								
Kaira Thakoors	21,420	...	21,420	3,637	17,783	27,000	5 per cent.	1,038
Sir Jamsetji Jijeebhoy, Baronet	2,249	...	2,249	2,249	...	45,000	5 „ „	29
Talookdaree Settlement Officer, Ahmedabad	14,953	24	14,977	864	14,113	47,000	5 „ „	268
Talookdaree Settlement Officer, Broach	5,134	...	5,134	1,061	4,073	47,000	5 „ „	244
Manager, Karachi Encumbered Estate	1,222	...	1,222	321	901	167,000	5 „ „	92
Manager, Encumbered Estate, Hyderabad	2,695	...	2,695	339	2,356			111
Manager, Encumbered Estate, Shikarpur	1,266	...	1,266	243	1,023			63
Manager, Encumbered Estate, Upper Sindh Frontier	95	...	95	95	...			4
TOTAL . Rx.	49,034	24	49,058	8,809	40,249			1,849
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	228,655	20,631	249,286	39,711	209,575			4,783

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1891.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1892.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.							
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Advances for improvement of land	(*a*) 10,642	1,704	12,316	2,352	9,994	6¼ per cent.	602
Ditto for relief of Agriculturists and other purposes	(*a*) 17,037	8,063	25,100	8,660	16,440	6¼ „ „	992
TOTAL . Rx.	27,679	9,767	37,446	11,012	26,434		1,594
BURMA (LOWER).							
Advances for relief of Agriculturists and other purposes	2,015	1,960	3,975	2,805	1,170	6¼ per cent.	173
ASSAM.							
Advances for improvement of land	(*a*) 55	...	55	29	26	6¼ per cent.	3
Ditto for relief of Agriculturists and other purposes	(*a*) 12	340	352	352	...	6¼ „ „	18
TOTAL . Rx.	67	340	407	381	26		21
BENGAL.							
Advances for improvement of land	19,885	9,462	29,347	9,516	19,831	6¼ per cent.	1,063
Ditto for relief of Agriculturists and other purposes	38,092	4,932	43,024	14,601	28,423	6¼ „ „	1,438
TOTAL . Rx.	57,977	14,394	72,371	24,117	48,254		2,501
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	40,650	19,440	60,090	17,804	42,286	6¼ per cent. (*b*)	2,253
Ditto for relief of Agriculturists and other purposes	58,109	36,678	94,787	40,394	54,393		2,932
TOTAL . Rx.	98,759	56,118	154,877	58,198	96,679		5,185
PUNJAB.							
Advances for improvement of land	145,623	22,310	167,933	20,942	146,991	6¼ per cent.	10,240
Ditto for relief of Agriculturists and other purposes	9,848	4,570	14,418	4,428	9,990	6¼ „ „	551
TOTAL . Rx.	155,471	26,880	182,351	25,370	156,981		10,791

MADRAS.							
Advances for improvement of land	45,621	153,100	198,721	6,313	192,408	6¼ & 3 per cent.	1,975
Ditto for relief of Agriculturists and other purposes	12,320	24,234	36,554	15,051	21,503	6¼ „ „	399
TOTAL . Rx.	57,941	177,334	235,275	21,364	213,911		2,374
BOMBAY.							
Advances for improvement of land	24,186	67,801	91,987	5,614	86,373	5 & 6¼ per cent.	891
Ditto for relief of Agriculturists and other purposes	7,363	11,575	18,938	6,628	12,310	5 & 6¼ „ „	301
TOTAL . Rx.	31,549	79,376	110,925	12,242	98,683		1,192
TOTAL ADVANCES TO CULTIVATORS . Rx.	431,458	366,169	797,627	155,489	642,138		23,831
GRAND TOTAL .	1,680,937	726,540	2,407,477	261,135	2,146,342		79,326
Distribution of the above—							
Central Provinces	62,299	30,267	92,566	13,840	78,726		3,466
Burma (Lower)	35,449	1,960	37,409	8,478	28,931		1,716
Assam	1,185	340	1,525	446	1,079		71
Bengal	225,910	102,857	328,767	49,007	279,760		5,893
North-Western Provinces and Oudh	399,128	226,594	625,722	81,777	543,945		22,687
Punjab	448,242	74,318	522,560	39,875	482,685		23,277
Madras	93,704	183,684	277,388	26,619	250,769		4,108
Bombay	415,020	106,520	521,540	41,093	480,447		18,108

(*a*) Differs from last year's closing balance for corrections since made.
(*b*) No interest is charged on advances to tenants on Government Estates of Terai and Bhabar.

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1891-92; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1892; and the BALANCES at that Date.

TRANSACTIONS.	STATE.								GUARANTEED.				GRAND TOTAL.
	Assam-Bengal.	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Nilgiri Railway.	Rohilkund and Kumaon.‡	Southern Mahratta (including Mysore Railway).	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	TOTAL.	
DURING THE YEAR 1891-92.	£	£	£	£	*Rs.*	£	£		£	£	£	£	
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	20,000	...	...	20,000	...	...	...	...	20,000
England	102,905	...	...	...	...	...	...	102,905	...	...	...	...	102,905
Debentures:													
India, at Contract Rates	...	...	...	...	...	§160,837	...	160,837	...	...	...	...	160,837
England	...	...	...	...	...	...	...	...	536,000	331,300	112,400	979,700	979,700
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	102,905	...	...	...	20,000	160,837	...	283,742	536,000	331,300	112,400	979,700	1,263,442
B. Payments for discharge of Debentures	...	...	...	...	...	...	1,356,900	1,356,900	68,000	...	...	68,000	1,424,900
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	102,905	...	...	...	20,000	160,837	*-1,356,900*	*-1,073,158*	468,000	331,300	112,400	911,700	*—161,458*
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	...	11,701	303,088	65,048	23,245	38,132	28,651	469,865	123,068	335,990	190,677	649,735	1,119,600
England	...	4,744	325,428	91,331	...	25,395	23,908	470,806	156,170	307,144	140,176	603,490	1,074,296
C. TOTAL	...	16,445	628,516	156,379	23,245	63,527	52,559	940,671	279,238	643,134	330,853	1,253,225	2,193,896
Repayments:													
India, at Contract Rates	...	...	...	...	...	...	...	...	254,538	733,148	213,275	1,200,961	1,200,961
England	...	112	171	733	...	62	550	1,628	542	5,414	417	6,373	8,001
D. TOTAL	...	112	171	733	...	62	550	1,628	255,080	738,562	213,692	1,207,334	1,208,962
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	16,333	628,345	155,646	23,245	63,465	52,009	939,043	24,158	*—95,428*	117,161	45,891	984,934
A. + D. TOTAL RECEIPTS	102,905	112	171	733	20,000	160,899	550	285,370	791,080	1,069,862	326,092	2,187,034	2,472,404
B. + C. TOTAL PAYMENTS	...	16,445	628,516	156,379	23,245	63,527	1,409,459	2,297,571	347,238	643,134	330,853	1,321,225	3,618,796
Advances made to Companies from money raised under Act 51, Vict., Chapter 5	...	...	...	100,000	...	...	1,356,900	1,456,900	...	...	...	...	1,456,900

TO 31ST MARCH 1892.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	40,000	...	8,460	48,460	21,672	496,897	...	518,569	567,029
England	102,905	500,000	3,000,000	3,000,000	...	200,000	3,491,540	10,294,445	7,528,628	19,503,103	10,257,630	37,289,361	47,583,806
Debentures:													
Nominal amount	...	...	*1,500,000*	*2,754,100*	...	§147,000	*943,100*	*5,344,200*	*1,238,500*	*2,711,300*	*700,000*	*4,649,800*	*9,994,000*
Cash received ‖	...	...	1,500,000	2,754,100	...	§160,837	943,100	5,358,037	1,238,500	2,711,300	700,000	4,649,800	10,007,837
Debenture Stock:													
Stock represented	...	...	...	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*2,701,450*	*3,901,450*
Cash received	...	...	...	...	...	...	1,200,000¶	1,200,000	...	2,475,559	...	2,475,559	3,675,559
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	34	34	...	74,929	...	74,929	74,963
England	...	...	5,781	2,016	...	...	54,923	62,720	18,419	215,145	12,014	245,578	308,298
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	102,905	500,000	4,505,781	5,756,116	40,000	360,837	5,698,057	16,963,696	8,807,219	25,476,933	10,969,644	45,253,796	62,217,492
Advances made to Companies from money raised under Act 51, Vict., Chapter 5	...	500,000	2,400,000	1,230,000	...	...	1,979,900	6,109,900	...	...	...	...	6,109,900
	102,905	1,000,000	6,905,781	6,986,116	40,000	360,837	7,677,957	23,073,596	8,807,219	25,476,933	10,969,644	45,253,796	68,327,392
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Net Payments:													
India, at Contract Rates	...	325,925	4,826,692	4,692,353	32,930	161,663	5,787,896	15,827,459	2,488,068	7,191,356	4,209,378	13,888,802	29,716,261
England	...	487,404	2,298,184	2,159,974	...	265,029	1,704,388	6,914,979	6,295,707	18,182,588	6,770,058	31,248,353	38,163,332
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	813,329	7,124,876	6,852,327	32,930	426,692	7,492,284	22,742,438	8,783,775	25,373,944	10,979,436	45,137,155	67,879,593
BALANCE OF ACCOUNT WITH COMPANY:													
At Credit	102,905	186,671	...	133,789	7,070	...	185,673	616,108	23,444	102,989	...	126,433	742,541
At Debit	...	...	219,095	...	...	65,855	...	284,950	...	...	9,792	9,792	294,742

* Excluding East Indian Railway Company, and South Indian Railway Company, Limited.
† Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Treasury, and at the contract rate is equivalent to a Sterling payment of £160,837.
‖ Excluding premium, which is included under "Capital not bearing Interest."
¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000, of which the sum of £24,000 is included under "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	Unadjusted 1st April	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	14,284	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	17,388	2
Ditto ditto to retired Hong-Kong Police	459	3
Enlistment of Natives of India for service in the Colonies	...	4
Postal and Money Order Transactions	4,863	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Expeditions to Egypt	...	8
Defence Works at Aden	12,996	9
Miscellaneous	15,802	10
	65,792	11
Her Majesty's Indian Government in London.		
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	12
Family and Miscellaneous Remittances made by means of Rolls	...	13
Family Allotments	...	14
Remittances by Administrators General	...	15
East Indian Railway Company advances in England for purchase of Stores, &c.	...	16
Rajputana-Malwa Railway. Ditto ditto	...	17
South Indian Railway Company Ditto ditto	...	18
Bengal and North-Western Railway Company Ditto ditto	...	19
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	11,464	20
Bills drawn by the Mission to the Court of Persia	...	21
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	11	22
Miscellaneous	(a) 140	23
	11,615	24
£	77,407	25

(a) This balance is the difference between the closing balances of £10,561 and £10,421 shewn in last year's Accounts, a credit for £10,561 having been included in the Indian credit of £15,063 under the head "H. M.'s Indian Government in London," "Miscellaneous," instead of under the head "Interest and Brokerage on conversion of India 4½ per cent. Rupee Loans."

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1892, and mencement and close of that Year.

BALANCES, 1891.		1891-92.				UNADJUSTED BALANCES, 31ST MARCH 1892.	
		INDIA.		ENGLAND.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	106,886	34	...	106,138	14,998	...
2	...	23,272	28	...	23,281	17,351	...
3	...	1,106	...	...	999	566	...
4	...	12,431	63	...	...	12,368	...
5	...	...	92,488	96,359	...	8,734	...
6	7,567	143	15,906	15,928	...	...	7,402
7	1,276	224	2,327	1,666	...	...	1,713
8	4	...	...	4	...	...	...
9	...	6,153	...	...	10,594	8,555	...
10	...	13,823	2,897	403	17,620	9,511	...
11	8,847	164,038	113,743	114,360	158,632	72,083	9,115
12	8,234	...	...	...	...	...	8,234
13	(*b*) 10,738	67	362,270	288,052	61	...	84,950
14	717	11	2,143	5,446	...	2,597	...
15	2,681	32	103,782	89,045	21,737	...	39,123
16	...	...	201,032	202,175	1,143	...	...
17	...	...	93,287	93,421	134	...	...
18	...	...	65,087	63,840	1,253	...	2,500
19	...	...	17,778	17,981	203	...	...
20	...	1,163	163,934	153,538	...	2,231	...
21	4,000	...	29,000	28,000	...	...	5,000
22	...	...	27,759	27,659	...	...	89
23	...	5,825	4,223	7,006	5,124	3,624	...
24	26,370	7,098	1,070,295	976,163	29,655	8,452	139,896
25	35,217	171,136	1,184,038	1,090,523	188,287	80,535	149,011

(*b*) Exceeds the closing balance in last year's Accounts by £23, by which that balance was understated in those Accounts.

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1892, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1891.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1892.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
Charged under Secretary of State's Bills:								
In Calcutta	89,70,500	640,896	13,18,69,523	9,200,646	13,78,25,572	9,643,711	30,14,451	197,831
In Madras	31,85,000	228,043	2,42,20,292	1,692,640	2,61,61,292	1,839,364	12,44,000	81,319
In Bombay	94,80,500	679,072	7,47,38,300	5,200,568	7,54,98,800	5,313,465	87,20,000	566,175
Total .	2,16,36,000	1,548,011	23,08,28,115	16,093,854	23,94,85,664	16,796,540	1,29,78,451	845,325

For amount charged under Secretary of State's Bills:—	₹
Amount of Bills drawn	23,08,28,115
Amount of Bills drawn if issued at 2s. the rupee . . .	16,09,38,540
Difference on account of Exchange	6,98,89,575

The average rate of Exchange on Bills drawn during the year	s.	d.
was	1	4·7333384

No. 87.—Statement showing the Distribution of the CASH BALANCES.

Distribution of Opening Balance, 1st April 1891.								Number of Treasuries.	Opening Balance, 1st April 1891.	Provinces.	Number of Treasuries.	Closing Balance, 31st March 1892.	Distribution of Closing Balance, 31st March 1892.					
Number.	Reserve Treasuries.	Number.	Presidency Banks.	Number.	Branches of Presidency Banks.	Number.	District Treasuries.						Number.	District Treasuries.	Number.	Branches of Presidency Banks.	Number.	Presidency Banks.	Number.	Reserve Treasuries.
	Rx.		*Rx.*		*Rx.*		*Rx.*		*Rx.*			*Rx.*		*Rx.*		*Rx.*		*Rx.*		*Rx.*
										INDIA.										
1	11,84,655	1	(a)588,890	1	(a)172,733	13	545,827	16	2,492,105	India, General . . .	16	2,941,625	13	832,420	1	(a)131,387	1	(a)418,463	1	1,559,355
...	...	...	...	1	(a)156,446	18	488,465	19	644,911	Central Provinces . . .	19	734,549	18	612,822	1	(a)121,727	...	...	...	...
...	...	...	...	3	(a)620,251	33	741,832	36	1,362,083	Burma	36	1,154,657	33	741,684	3	a)412,973	...	...	...	...
...	...	...	...	...	...	12	519,338	12	519,338	Assam	12	387,864	12	387,864	...	...	...	...	...	...
...	...	1	(a)186,704	2	(a) 94,055	44	1,819,570	47	2,100,329	Bengal	47	2,091,518	44	1,760,024	2	(a)120,716	1	(a)210,778	...	...
...	...	...	...	5	(a)429,204	48	1,128,524	53	1,557,728	N.-W. P. and Oudh . .	52	1,866,035	47	1,258,587	5	(a)607,448	...	...	...	...
...	...	...	...	2	(a)119,036	31	962,763	33	1,081,799	Punjab	33	1,113,974	31	959,701	2	(a)154,273	...	...	...	...
1	1,244,606	1	(b)191,973	10	(b)459,805	24	1,717,654	36	3,614,038	Madras	36	2,753,572	24	1,770,921	10	(b)541,656	1	(b)262,507	1	178,488
1	1,881,794	1	(c)478,464	4	(c)595,519	20	1,548,136	26	4,503,913	Bombay	26	4,243,211	20	1,329,017	4	(c)553,825	1	(c)488,337	1	1,872,032
3	4,311,055	4	1,446,031	28	2,647,049	243	9,472,109	278	17,876,244	TOTAL INDIA .	277	17,287,005	242	9,653,040	28	2,644,005	4	1,380,085	3	3,609,875
									£			£								
										ENGLAND.										
								1	3,835,050	Home Treasury of the Government of India.	1	4,122,626								
								279	21,711,294	GRAND TOTAL .	278	21,409,631								

(a) Bank of Bengal and its branches.
(b) Bank of Madras and its branches.
(c) Bank of Bombay and its branches.

CALCUTTA,
The 4th February 1893.

STEPHEN JACOB,
Comptroller and Auditor General

G. I. C. P. O.—No. 125 C. G.—13-2-93.—380.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1891-92.

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No. 88.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1891-92, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	16,980,133	2,350,356	5,084,872	1,039,358	1
Exchange added to Revenue	2	112,004	...	...	...	2
Permanent Debt incurred—						
Sterling Debt—						
India 3 p. c. Stock	75	...	...	...	...	3
Rupee Debt—						
4 p. c. Rupee Loans	75	7	...	...	...	4
TOTAL		7	...	...	...	5
Unfunded Debt—						
Treasury Notes	77	2,300	...	...	...	6
Deposits of Service Funds	78	120,179	...	...	...	7
Savings Bank Deposits	79	3,417,705	...	7,826	138	8
TOTAL		3,540,184	...	7,826	138	9
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	25,218	89,112	42,527	10
Appropriation for Reduction of Debt	89	682,170	...	...	...	11
Excluded Local Funds	80	79,987	19,258	82,860	2,920	12
Political and Railway Funds	81	359,583	...	...	...	13
Departmental and Judicial Deposits	82	2,630,728	678,874	541,191	140,765	14
Advances	90	3,280,584	75,537	123,673	61,171	15
Suspense Accounts	91	42,788	8,674	4,090	18,323	16
Exchange on Remittance Account	92	722,553	...	...	...	17
Miscellaneous	93	63,060	...	...	...	18
TOTAL		7,861,453	807,561	840,926	265,706	19
Loans and Advances by Imperial Government	83	18,304	...	12,340	...	20
Loans and Advances by Provincial Governments, &c.	83A	...	13,840	8,478	446	21
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	84	...	...	...	...	22
Repayments	84	1,200,961	...	...	...	23
Remittances—						
Inland Money Orders	94	17,365,788	...	...	...	24
Other Local Remittances	95	13,795,109	*—382,312*	*—1,057,614*	*—351,953*	25
Other Departmental Accounts	94	891,995	*—31,912*	*—6,750*	30,082	26
Net Receipts by Civil Treasuries from—						
Post Office	96	108,949	426,808	1,181,206	315,348	27
Guaranteed Railways	96	*—243,986*	...	...	...	28
Net Receipts from Civil Treasuries by—						
Telegraph	96	*—77,040*	*—8,303*	*—16,011*	*—12,218*	29
Marine	96	215,703	...	...	...	30
Military	96	8,419,521	...	...	...	31
Public Works	96	*—3,647,872*	279,206	1,092,867	230,548	32
Remittance Account between England and India	97	654,473	1,383	18,825	2,138	33
TOTAL		37,482,640	284,870	1,212,523	213,945	34
Secretary of State's Bills drawn	86	...	...	...	...	35
Total Receipts		67,195,686	3,456,627	7,166,965	1,519,593	36
Opening Balance	87	2,492,105	644,911	1,362,083	519,338	37
GRAND TOTAL		69,687,791	4,101,538	8,529,048	2,038,931	38

SURIES of INDIA on the 31st March 1892; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1892.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	19,838,779	11,042,660	7,871,588	11,368,003	13,197,611	88,773,360	257,919	89,031,279
2	...	...	...	...	...	112,004	...	112,004
3	...	...	...	...	...	...	4,600,000	4,600,000
4	...	...	...	...	...	7	...	7
5	...	...	...	...	...	7	4,600,000	4,600,007
6	...	...	...	...	...	2,300	...	2,300
7	...	...	...	3,304	11,898	135,381	...	135,381
8	104,184	14,794	47,473	53,173	199,610	3,844,903	...	3,844,903
9	104,184	14,794	47,473	56,477	211,508	3,982,584	...	3,982,584
10	...	21,780	...	...	...	178,637	...	178,637
11	...	...	...	...	...	682,170	...	682,170
12	41,883	91,353	62,292	100,471	289,170	770,194	...	770,194
13	...	...	...	...	...	359,583	...	359,583
14	2,963,081	3,275,520	1,944,140	2,379,028	1,753,231	16,306,558	...	16,306,558
15	119,007	92,047	96,314	199,869	4,268,573	8,316,775	3,196	8,319,971
16	23,912	1,866	4,631	9,838	18,029	132,151	...	132,151
17	...	...	...	...	...	722,553	...	722,553
18	...	...	...	...	84,601	147,661	2,051	149,712
19	3,147,883	3,482,566	2,107,377	2,689,206	6,413,604	27,616,282	5,247	27,621,529
20	36,169	...	...	10,000	51,849	128,662	...	128,662
21	49,007	81,777	39,875	26,619	41,093	261,135	...	261,135
22	...	160,837	...	20,000	...	180,837	1,082,605	1,263,442
23	...	...	...	...	...	1,200,961	8,001	1,208,962
24	...	...	...	...	...	17,365,788	...	17,365,788
25	*—11,521,357*	*—1,256,620*	1,402,125	*—857,078*	298,771	69,071	...	69,071
26	*—377,419*	157,625	*—448,402*	409,996	26,628	651,843	...	651,843
27	*—99,816*	*—673,688*	*—61,445*	*—254,136*	*—51,429*	891,797	...	891,797
28	...	...	...	448,582	3,529,300	3,733,896	...	3,733,896
29	155,332	*—16,144*	*—11,697*	4,647	19,279	37,845	...	37,845
30	...	...	...	...	...	215,703	...	215,703
31	...	...	...	3,289,260	2,583,500	14,292,281	...	14,292,281
32	819,333	*—468,939*	*—82,844*	1,792,422	604,220	618,941	...	618,941
33	45,919	11,944	14,612	217,577	217,167	1,184,038	188,287	1,372,325
34	*—10,978,008*	*—2,245,822*	812,349	5,051,270	7,227,436	39,061,203	188,287	39,249,490
35	...	...	...	...	...	...	16,093,854	16,093,854
36	12,198,014	12,536,812	10,878,662	19,221,575	27,143,101	161,317,035	22,235,913	183,552,948
37	2,100,329	1,557,728	1,081,799	3,614,038	4,503,913	17,876,244	3,835,050	21,711,294
38	14,298,343	14,094,540	11,960,461	22,835,613	31,647,014	179,193,279	26,070,963	205,264,242

No. 88.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1891-92, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	22,519,796	1,435,263	3,825,662	706,971	1
Exchange charged as Expenditure		6,937,213	...	...	...	2
Add,—Provincial Surpluses transferred to "Deposits"	3	...	25,218	89,112	42,527	3
Deduct,—Provincial Deficits charged against "Deposits"	3	*42*	...	...	...	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	*—323,014*	*—46,581*	426,461	47,876	5
						6
Exchange on Expenditure not charged to Revenue	3	379,223	...	...	...	7
TOTAL		29,513,176	1,413,900	4,341,235	797,374	8
Permanent Debt discharged—						
Sterling Debt—						
India 3½ p. c. Debentures	75	...	...	...	...	9
India 4 p. c. Stock	75	...	...	...	...	10
Oude and Rohilkund Ry. Debentures	75	...	...	...	...	11
South Indian Railway Debentures	75	...	...	...	...	12
Rupee Debt—						
4½ p. c.	75	9,650	...	...	...	13
4 p. c.	75	44,596	...	...	...	14
Stock Notes	75	...	...	...	5	15
TOTAL		54,246	...	...	5	16
Unfunded Debt—						
Special Loans	76	138	...	...	...	17
Treasury Notes	77	700	...	...	...	18
Deposits of Service Funds	78	81,518	...	...	...	19
Savings Bank Deposits	79	2,641,151	6,712	3,877	219	20
TOTAL		2,723,507	6,712	3,877	219	21
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	42	...	...	...	22
Excluded Local Funds	80	75,789	19,950	79,299	2,867	23
Political and Railway Funds	81	369,248	...	...	...	24
Departmental and Judicial Deposits	82	2,603,131	626,129	534,755	141,387	25
Advances	90	3,201,928	76,244	112,834	38,993	26
Suspense Accounts	91	78,968	1,111	5,545	727	27
Miscellaneous	93	168,751	...	...	...	28
TOTAL		6,497,857	723,434	732,433	183,974	29
Loans and Advances by Imperial Government	83	65,694	...	48,893	...	30
Loans and Advances by Provincial Governments	83A	...	30,267	1,960	340	31
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	84	...	...	...	...	32
For Expenditure	84	649,735	303,088	...	...	33
Remittances—						
Inland Money Orders	94	17,349,302	...	...	...	34
Other Departmental Accounts	94	*—3,498,105*	314,896	*—115,879*	118,955	35
Net Payments into Civil Treasuries by—						
Post Office	96	891,795	...	...	...	36
Guaranteed Railways	96	3,736,325	...	...	...	37
Net Issues from Civil Treasuries to—						
Telegraph	96	39,340	...	...	...	38
Marine	96	508	13	15,195	*—5,608*	39
Military	96	2,583,210	304,970	1,251,856	331,309	40
Public Works	96	*—3,637,076*	269,707	1,093,563	224,499	41
Remittance Account between England and India	97	132,941	2	1,258	...	42
TOTAL		17,598,240	889,588	2,245,993	669,155	43
Secretary of State's Bills paid	86	9,643,711	...	...	...	44
Total Disbursements		66,746,166	3,366,989	7,374,391	1,651,067	45
Closing Balance	87	2,941,625	734,549	1,154,657	387,864	46
GRAND TOTAL		69,687,791	4,101,538	8,529,048	2,038,931	47

SURIES of INDIA on the 31st March 1892; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1892—*continued.*

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	9,009,953	5,132,604	4,844,195	9,732,493	8,797,823	66,004,760	15,974,699	81,979,459
2	...	...	...	...	...	6,937,213	...	6,937,213
3	...	21,780	...	...	...	178,637	...	178,637
4	*34,508*	...	*10,510*	*340,872*	*33,629*	*419,561*	...	*419,561*
5	210,634	41,649	608,655	1,271,283	10,557	2,247,520	873,257	3,120,777
6								
7	...	...	...	...	...	379,223	...	379,223
8	9,186,079	5,196,033	5,442,340	10,662 904	8,774,751	75,327,792	16,847,956	92,175,748
9	...	...	...	...	...	...	1,386,000	1,386,000
10	...	...	...	...	...	...	4,262	4,262
11	...	...	...	...	...	...	31,000	31,000
12	...	...	...	...	...	...	86,100	86,100
13	...	...	...	...	...	9,650	...	9,650
14	...	...	...	...	...	44,596	...	44,596
15	26	5	52	10	8	106	...	106
16	26	5	52	10	8	54,352	1,507,362	1,561,714
17	...	...	...	...	...	138	...	138
18	...	...	...	...	...	700	...	700
19	...	...	...	2,880	4,259	88,657	...	88,657
20	88,431	8,278	20,410	53,092	171,560	2,993,730	...	2,993,730
21	88,431	8,278	20,410	55,972	175,819	3,083,225	...	3,083,225
22	34,508	...	10,510	340,872	33,629	419,561	...	419,561
23	41,318	90,626	62,617	102,354	282,546	757,366	...	757,366
24	...	...	...	...	...	369,248	...	369,248
25	2,904,018	3,184,734	1,894,171	2,325,538	1,722,316	15,936,179	...	15,936,179
26	116,974	99,852	126,598	269,388	4,206,297	8,249,108	2,594	8,251,702
27	4,837	6,904	1,537	27,791	13,834	141,254	...	141,254
28	...	...	...	47,376	49,106	265,233	706	265,939
29	3,101,655	3,382,116	2,095,433	3,113,319	6,307,728	26,137,949	3,300	26,141,249
30	402,862	...	...	80,000	20,000	617,449	...	617,449
31	102,857	226,594	74,318	183,684	106,520	726,540	...	726,540
32	...	...	...	...	...	...	1,424,900	1,424,900
33	11,701	103,180	...	32,161	19,735	1,119,600	1,074,296	2,193,896
34	...	...	...	...	...	17,349,302	...	17,349,302
35	*—1,815,860*	1,285,230	*—292,560*	805,362	3,859,891	661,930	...	661,930
36	...	...	...	...	...	891,795	...	891,795
37	...	...	...	...	...	3,736,325	...	3,736,325
38	...	...	...	...	...	39,340	...	39,340
39	55,396	*—93*	...	4,500	144,900	214,811	...	214,811
40	235,172	2,464,683	3,600,039	1,496,842	2,024,200	14,292,281	...	14,292,281
41	836,358	*—437,589*	*—94,587*	1,785,173	645,859	685,907	...	685,907
42	2,148	68	1,042	22,750	10,927	171,136	1,090,523	1,261,659
43	*—686,786*	3,312,299	3,213,934	4,114,627	6,685,777	38,042,827	1,090,523	39,133,350
44	...	...	...	1,839,364	5,313,465	16,796,540	...	16,796,540
45	12,206,825	12,228,505	10,846,487	20,082,041	27,403,803	161,906,274	21,948,337	183,854,611
46	2,091,518	1,866,035	1,113,974	2,753,572	4,243,211	17,287,005	4,122,626	21,409,631
47	14,298,343	14,094,540	11,960,461	22,835,613	31,647,014	179,193,279	26,070,963	205,264,242

No. 89.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT, for the Year ended 31st March 1892.

Credit.	India, General.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	£	*Rx.*
Appropriation for the Reduction of Debt	682,170	682,170	...	682,170

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1892.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	710,397	16,298	58,831	21,460	29,347	29,945	22,125	35,498	46,235	970,136	...	970,136
Advances for Rest Camps	...	...	...	...	...	789	2,341	18	...	3,148	...	3,148
Special Advances	...	1	...	...	16,584	1,002	333	5,284	...	23,204	...	23,204
Forest Advances	24,566	57,729	57,238	14,369	22,445	60,115	38,743	80,039	97,936	453,180	...	453,180
Advances for Survey Operations	44	52	...	888	...	65	...	9,511	19,007	29,567	...	29,567
Salt and Excise Advances	...	...	...	...	...	...	...	890	1,325	2,215	...	2,215
Opium Advances	...	...	...	...	4,135	...	...	...	...	4,135	...	4,135
Stock Account—Opium	...	...	...	...	...	...	...	546	48,846	49,392	...	49,392
Advances Recoverable, Post Office	28,994	...	...	...	...	...	...	...	...	28,994	...	28,994
Advances Recoverable, Marine	12,865	...	...	...	...	...	...	...	...	12,865	..	12,865
Advances Recoverable, Military	...	...	...	...	...	...	...	17,856	...	17,856	...	17,856
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	138	...	...	...	...	138	...	138
Irrigation	...	...	...	...	5,192	...	5,295	...	...	10,487	...	10,487
PERMANENT ADVANCES—												
Permanent Advances, Civil	338	257	1,122	170	208	112	244	469	612	3,532	...	3,532
Post Office Permanent Advances	698	...	...	...	...	...	...	...	...	698	...	698
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	36,644	...	...	...	...	...	...	...	...	36,644	...	36,644
Ditto ditto, Mauritius	15,742	...	...	...	...	...	...	...	...	15,742	...	15,742
Ditto ditto, Straits Settlements	13,799	...	...	...	...	...	...	...	...	13,799	...	13,799
Berra Suspense Account	378,726	...	...	...	...	...	...	...	...	378,726	...	378,726
Account Current with Native States	20,743	1,200	...	10,449	40,658	19	27,233	49,758	35,782	185,842	...	185,842
Ditto ditto Post Office	500,186	...	...	...	...	...	...	...	...	500,186	...	500,186
COINAGE ACCOUNTS—												
Mint Certificates	1,480,122	...	...	...	...	...	...	...	3,951,283	5,431,405	...	5,431,405
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	27,347	27,347	...	27,347

Small Coin Depôt Balances	56,720	...	6,482	13,835	300	...	...	...	40,200	117,537	...	117,537
ENGLAND—												
REPAYMENT OF ADVANCES:												
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,917	1,917
Repayment of portion of Expenditure in England during the year 1890-91, on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,279	1,279
TOTAL	3,280,584	75,537	123,673	61,171	119,007	92,047	96,314	199,869	4,268,573	8,316,775	3,196	8,319,971
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	711,704	17,867	54,068	21,654	26,488	31,003	33,885	33,192	73,157	1,003,018	...	1,003,018
Advances for Rest Camps	...	...	...	...	...	787	2,424	...	...	3,211	...	3,211
Special Advances	...	...	...	...	23,469	1,002	278	5,875	...	30,624	...	30,624
Forest Advances	24,457	58,161	57,986	14,499	22,574	60,133	38,732	80,672	97,351	454,565	...	454,565
Advances for Survey Operations	36	..	...	1,626	...	481	...	11,245	20,398	33,786	...	33,786
Salt and Excise Advances	...	...	...	...	...	...	...	1,029	1,247	2,276	...	2,276
Opium Advances	...	...	...	...	5,783	...	...	...	...	5,783	...	5,783
Stock Account—Opium	...	...	...	...	...	...	...	426	50,625	51,051	...	51,051
Advances Recoverable, Post Office	32,161	...	...	...	...	...	...	...	...	32,161	...	32,161
Advances Recoverable, Marine	12,838	...	...	...	...	...	...	...	...	12,838	...	12,838
Advances Recoverable, Military	41,864	...	...	...	...	...	...	...	2,861	44,725	...	44,725
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	239	...	...	...	...	239	...	239
Irrigation	...	...	...	...	7,256	...	4,312	...	...	11,568	...	11,568
Carried forward	823,060	76,028	112,054	37,779	85,809	93,406	79,631	132,439	245,639	1,685,845	...	1,685,845

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1892 —*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward	823,060	76,028	112,054	37,779	85,809	93,406	79,631	132,439	245,639	1,685,845	...	1,685,845
Disbursements —*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil	249	216	780	181	746	383	996	737	833	5,121	...	5,121
Post Office Permanent Advances	696	...	...	...	...	...	...	...	...	696	...	696
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	28,486	...	...	...	...	...	...	...	...	28,486	...	28,486
Ditto ditto, Mauritius	14,108	...	...	...	...	...	...	...	...	14,108	...	14,108
Ditto ditto, Straits Settlements	13,843	...	...	...	...	...	...	...	...	13,843	...	13,843
Berar Suspense Account	368,638	...	...	...	...	...	...	...	...	368,638	...	368,638
Account Current with Native States	19,938	...	...	1,033	30,419	90	41,056	80,452	44,645	217,633	...	217,633
Ditto ditto Post Office	499,820	...	...	...	...	...	...	...	...	499,820	...	499,820
COINAGE ACCOUNTS—												
Mint Certificates	1,130,414	...	...	...	...	...	...	...	3,912,340	5,042,754	...	5,042,754
Bullion Advances for Coinage	277,644	...	...	...	...	...	...	...	...	277,644	...	277,644
Copper Coinage Account	25,032	...	...	...	...	...	...	...	2,840	27,872	...	27,872
Small Coin Depôt Balances	...	...	...	...	...	5,973	4,915	55,760	...	66,648	...	66,648
ENGLAND—												
ADVANCES REPAYABLE:												
For purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,917	1,917
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	677	677
TOTAL	3,201,928	76,244	112,834	38,993	116,974	99,852	126,598	269,388	4,206,297	8,249,108	2,594	8,251,702

No. 91.—SUSPENSE ACCOUNTS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
RECEIPTS—												
Suspense Accounts—												
Suspense Account	...	124	...	18,295	...	196	29	...	...	18,644	...	18,644
Capitalised outstandings	...	...	...	...	10,036	...	...	...	...	10,036	...	10,036
Post Office Suspense Account	171	...	...	...	...	...	...	...	...	171	...	171
Savings Bank Investment Account, P. O.	945	...	...	...	...	...	...	...	...	945	...	945
English Stores Suspense Account	...	...	...	...	16	...	...	91	...	107	...	107
Cheques and Bills—												
Pre-audit Cheques	...	...	1,743	...	...	186	...	4,660	498	7,087	...	7,087
Cheques issued, Local Funds	...	5	...	...	...	1,484	...	...	...	1,489	...	1,489
Bills of payable	262	...	...	...	...	...	...	...	...	262	...	262
Departmental Accounts—												
Civil Departmental Balances	6,744	44	622	...	8,773	...	393	4,331	15,275	36,182	...	36,182
Postal Cash Balances	32,096	...	...	...	...	...	...	...	...	32,096	...	32,096
Marine Cash Balances	421	...	...	...	...	...	...	...	...	421	...	421
Military Cash Balances	...	...	...	...	...	...	...	...	1,324	1,324	...	1,324
Public Works Cash Balances—												
Buildings and Roads	...	...	...	...	187	...	...	...	124	311	...	311
Irrigation	...	...	...	...	826	...	64	...	...	890	...	890
Railway Revenue	1,110	...	425	28	3,504	...	4,145	756	808	10,776	...	10,776
Railway Capital	1,039	8,501	1,300	...	570	...	...	...	...	11,410	...	11,410
Total	42,788	8,674	4,090	18,323	23,912	1,866	4,631	9,838	18,029	132,151	...	132,151
DISBURSEMENTS—												
Suspense Accounts—												
Suspense Account	13,722	...	938	...	2,189	...	...	1,873	...	18,722	...	18,722
Capitalised Outstandings	...	...	...	...	...	...	...	...	12,617	12,617	...	12,617
English Stores Suspense Account	...	...	97	...	...	...	...	...	...	97	...	97
Cheques and Bills—												
Pre-audit Cheques	...	162	...	...	2,648	...	12	...	...	2,822	...	2,822
Cheques issued, Local Funds	...	...	...	...	...	...	...	...	601	601	...	601
Bills of Exchange receivable	60,000	...	...	...	...	...	...	...	...	60,000	..	60,000
Departmental Cheques	...	...	...	...	...	...	...	...	29	29	...	29
Departmental Accounts—												
Civil Departmental Balances	...	...	...	87	...	977	...	...	...	1,064	...	1,064
Telegraph Cash Balances	1,533	...	...	...	...	...	...	...	...	1,533	...	1,533
Military Cash Balances	2,726	...	...	...	...	...	...	24,291	...	27,017	...	27,017
Public Works Cash Balances—												
Buildings and Roads	641	377	4,325	469	...	415	1,355	1,043	...	8,625	...	8,625
Irrigation	346	...	185	...	...	411	...	...	307	1,249	...	1,249
Railway Revenue	...	572	...	...	...	3,921	...	...	...	4,493	...	4,493
Railway Capital	...	...	...	171	...	1,180	170	584	280	2,385	...	2,385
Total	78,968	1,111	5,545	727	4,837	6,904	1,537	27,791	13,834	141,254	...	141,254

No. 92.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the year ended 31st March 1892.

			Sterling Amount.	Amount of Exchange.	Amount of Exchange.
			£	*Rx.*	*Rx.*
Exchange brought to account:—					
On Expenditure in England	9		15,974,699		6,937,213
„ Revenue in England	5		257,919		112,004
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE			15,716,780		6,825,209
„ Expenditure in England not charged to Revenue	9		873,257		379,223
			16,590,037		7,204,432
Credited as Revenue, under the head "Exchange"	5				31,529
					7,172,903
Exchange involved in Remittances from India—		£			
On Bills and Telegraphic Transfers	242	16,093,854		6,988,958	
„ Railway Companies—Capital Account	101	*265,443*		*208,698*	
		15,828,411		6,780,260	
Remittance Account—					
Postal and Money Order Transactions	101	96,359		40,832	
East Indian Railway Advances	„	201,032		62,755	
Rajputana-Malwa Railway Advances	„	93,287		33,633	
South India Railway Advances	„	62,587		20,204	
Bengal and North Western Railway Advances	„	17,778		5,528	
Family and Miscellaneous Remittances made by means of rolls	„	287,991		105,468	
Other Transactions	„	143,202		61,490	
	„	*902,236*		*329,910*	
			14,926,175		6,450,350
Exchange brought to account in excess of that involved in the Remittances from India during the year			1,663,862	Whereon Exchange at average rate is	*Rx.* + 722,553

No. 93.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	62	...	...	...	...	...	...	...	...	62	...	62
Security Purchase Account	43,506	...	...	...	...	...	...	...	...	43,506	...	43,506
Exchange Investment Account	17,039	...	...	...	...	...	...	...	...	17,039	...	17,039
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	15,489	15,489	...	15,489
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	32,265	32,265	...	32,265
Government Account	107	...	...	...	...	...	...	...	...	107	...	107
Wasika Officer, Lucknow	2,346	...	...	...	...	...	...	...	...	2,346	...	2,346
London Bills Payable, Exchange	...	...	...	...	...	...	...	...	36,847	36,847	...	36,847
ENGLAND—												
Miscellaneous Deposits:—												
Refund of sums issued to the South Indian Railway Company for Interest, and for discharge of Principal on the purchase of the undertaking by the State, which remained unclaimed	...	...	...	...	...	...	...	...	...	...	2,051	2,051
TOTAL	63,060	...	...	...	...	...	...	...	84,601	147,661	2,051	149,712
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	68	...	...	...	...	...	...	...	...	68	...	68
Exchange Investment Account	15,346	...	...	...	...	...	...	...	...	15,346	...	15,346
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	16,464	16,464	...	16,464
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	32,642	32,642	...	32,642
Wasika Officer, Lucknow	797	...	...	...	...	...	...	...	...	797	...	797
London Bills Payable, Exchange	152,540	...	...	...	...	...	...	47,376	...	199,916	...	199,916
ENGLAND—												
Miscellaneous Deposits:—												
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde, Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several undertakings by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	...	...	...	...	...	706	706
TOTAL	168,751	...	...	...	...	...	...	47,376	49,106	265,233	706	265,939

No. 94.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1892.

RECEIPTS.	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MONEY ORDERS	17,365,788	...	+17,365,788	...	...	...	...	...	...	...	...	+17,365,788
OTHER LOCAL REMITTANCES	129,081,970	129,012,899	+13,795,109	*—382,312*	*—1,057,614*	*—351,953*	*—11[illegible]21,357*	*—1,256,620*	+1,402,125	*—857,078*	+298,771	+09,071
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Military	111,410	111,410	+13,325	...	...	...	...	...	...	*—12,184*	*—1,141*	...
Account Current between P. W. & Telegraph, Public Works Accounts	138,297	16,423	+36,966	+8,822	+5,337	+152	+13,455	+13,385	+25,592	+7,029	+11,136	+121,874
Account Current between Post Office and Telegraph, Post Office Accounts	116,532	35,842	+80,690	...	...	...	...	...	...	...	...	+80,690
Transfers between P. W. Officers	22,544,181	22,544,181	+311,704	*—40,734*	*—12,087*	+29,930	*—390,874*	+144,240	*—473.994*	+415,151	+16,664	...
Transfers between Telegraph Officers	801	801	+31	...	...	...	...	...	...	...	*—31*	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	6,547	4,735	+ 1,812	...	...	...	...	...	...	...	...	+1,812
Account between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	745,489	298,022	+447,467	...	...	...	...	...	...	...	...	+447,467
TOTAL OTHER DEPARTMENTAL ACCOUNTS	23,663,257	23,011,414	+891,995	*—31,912*	*—6,750*	+30,082	*—377,419*	+157,625	*—448,402*	+409,996	+26,628	+651,843
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	9,371,338	8,479,541	+108,949	+426,808	+1,181,206	+315,348	*—99,816*	*—673,688*	*—61,445*	*—254,136*	*—51,429*	+891,797
Accounts between Civil and Guaranteed Railways, Civil Accounts	7,463,018	3,729,122	*—243,986*	...	...	...	...	...	...	+448,582	+3,529,300	+3,733,896
TOTAL	16,834,356	12,208,663	*—135,037*	+426,808	+1,181,206	+315,348	*—99,816*	*—673,688*	*—61,445*	+194,446	+3,477,871	+4,625,693
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Civil Accounts	709,361	671,516	*—77,040*	*—8,303*	*—16,011*	*—12,818*	+155,332	*—16,144*	*—11,697*	+4,647	+19,279	+37,845
Accounts Current between Civil and Marine, Marine Accounts	278,706	63,003	+215,703	...	...	...	...	...	...	...	...	+215,703
Accounts Current between Civil and Military, Military Accounts	15,271,717	979,436	+8,419,521	...	...	...	...	...	...	+3,289,260	+2,583,500	+14,292,281
Accounts Current between Civil and Public Works, Public Works Accounts	23,633,699	23,014,758	*—3,647,872*	+279,206	+1,092,867	+230,548	+819,333	*—468,939*	*—82,844*	+1,792,422	+604,220	+618,941
TOTAL	39,893,483	24,728,713	+4,910,312	+270,903	+1,076,856	+218,330	+974,665	*—485,083*	*—94,541*	+5,086,329	+3,206,999	+15,164,770
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,184,038	...	+654,473	+1,383	+18,825	+2,138	+45,919	+11,944	+14,612	+217,577	+217,167	+1,184,038

DISBURSEMENTS.												
Money Orders	...	17,349,302	—17,349,302	...	...	...	...	...	...	...	...	—17,349,302
OTHER DEPARTMENTAL ACCOUNTS—												
Account between Civil and Civil	13,680,358	13,691,586	+4,033,086	—202,801	+115,880	—118,955	+1,815,862	—1,216,136	+292,830	—861,592	—3,869,402	—11,228
Account Current between P. W. and Telegraph, Telegraph Accounts	18,105	138,858	—120,753	...	...	...	...	...	...	...	...	—120,753
Account Current between Post Office and Telegraph, Telegraph Accounts	35,844	116,527	—80,683	...	...	...	...	...	...	...	...	—80,683
Transfers between Indian and Indo-European Telegraph, Telegraph Accounts	167,382	167,382	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	4,735	6,547	—1,812	...	...	...	...	...	...	...	...	—1,812
Account between Guaranteed Railways & P. W. D., Public Works Accounts	298,039	745,493	—331,733	—112,095	—1	...	—2	—69,094	—270	+56,230	+9,511	—447,454
TOTAL OTHER DEPARTMENTAL ACCOUNTS	14,204,463	14,866,393	+3,498,105	—314,896	+115,879	—118,955	+1,815,860	—1,285,230	+292,560	—805,362	—3,859,891	—661,930
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	8,557,894	9,449,689	—891,795	...	...	...	...	...	...	...	...	—891,795
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,715,526	7,451,851	—3,736,325	...	...	...	...	...	...	...	...	—3,736,325
	12,273,420	16,901,540	—4,628,120	...	...	...	...	...	...	...	...	—4,628,120
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Telegraph Accounts	670,818	710,158	—39,340	...	...	...	...	...	...	...	...	—39,340
Accounts Current between Civil and Marine, Civil Accounts	63,478	278,289	—508	—13	—15,195	+5,608	—55,396	+93	...	—4,500	—144,900	—214,811
Accounts between Civil and Military, Civil Accounts	868,263	15,160,544	—2,583,210	—304,970	—1,251,856	—331,309	—235,172	—2,464,683	—3,600,039	—1,496,842	—2,024,200	—14,292,281
Accounts between Civil and Public Works, Civil Accounts	18,252,789	18,938,696	+3,637,076	—269,707	—1,093,563	—224,499	—836,358	+437,589	+94,587	—1,785,173	—645,859	—685,907
TOTAL	19,855,348	35,087,687	+15,014,018	—574,690	—2,360,614	—550,200	—1,126,926	—2,027,001	—3,505,452	—3,286,515	—2,814,959	—15,232,339
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	171,136	—132,941	—2	—1,258	...	—2,148	—68	—1,042	—22,750	—10,927	—171,136

No. 95.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1892.

ABSTRACT.

	Net Receipts + Payments—
	Rx.
INDIA, GENERAL	+13,795,109
CENTRAL PROVINCES	—382,312
BURMA	—1,057,614
ASSAM	—351,953
BENGAL	—11,521,357
N.-W. PROVINCES AND OUDH	—1,256,620
PUNJAB	+1,402,125
MADRAS	—857,078
BOMBAY	+298,771
TOTAL	*Rx.* +69,071

No. 95.—Other Local Remittances during the Year ended 31st March 1892—*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	7,081,706	7,081,706	...	590,197	590,197	...	2,379,868	2,379,868	...
Forest Remittances	67,551	67,730	*—179*	204,524	204,371	+153	554,778	552,747	+2,031
Post Office Remittances—									
Transfers between Postal Officers	1,148,226	1,146,796	+1,430	...	...	...	...	...	...
Treasury Suspense Account	15,433,434	15,432,781	+653	...	...	...	...	...	...
Mint Remittances	1,977,423	1,977,353	+70	...	...	...	...	...	...
Small Coin Depôt Remittances	265,311	265,311	...	...	...	...	54,154	54,154	...
Bengal Remittances	5,039,643	5,039,643	...	...	...	...	...	..	...
Miscellaneous Remittances	73,025	73,711	*—686*	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	27,085	25,911	+1,174	54,490	56,990	*—2,500*	1,014,978	1,018,988	*—4,010*
Foreign Supply Bills	405,725	398,119	+7,606	258,185	259,985	*—1,800*	518	493	+25
Remittance Transfer Receipts since April 1873	40,998	40,498	+500	49,350	48,575	+775	208,669	209,775	*—1,106*
Foreign Remittance Transfer Receipts	427,606	409,938	+17,668	12,279	12,131	+148	80,143	71,505	+8,638
Emigrants' Remittance Receipts	3,503	3,757	*—254*	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	20,673,744	6,905,436	+13,768,308	182,000	557,900	*—375,900*	199,525	1,229,735	*—1,030,210*
Central Adjusting Account	564,090	565,271	*—1,181*	657	3,845	*—3,188*	19,406	52,388	*—32,982*
TOTAL	53,229,070	39,433,961	+13,795,109	1,351,682	1,733,994	*—382,312*	4,512,039	5,569,653	*—1,057,614*

No. 95.—Other Local Remittances during the Year ended 31st March 1892 —*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	549,717	549,717	...	8,846,537	8,845,946	+591	5,308,206	5,308,206	...
Opium Remittances	...	...	...	873,166	890,044	*—16,878*	...	...	...
Customs Remittances	...	...	...	2,769,814	2,769,823	*—9*	...	...	...
Forest Remittances	57,370	57,378	*—8*	116,705	116,453	+252	215,512	213,194	+2,318
Small Coin Depôt Remittances	34,575	34,575	...	5,160	5,160	...	52,808	52,808	...
Judicial Remittances	...	...	...	6,293	6,293	...	...	...	...
Miscellaneous Remittances	...	...	...	6,502	5,232	+1,270	159,725	159,701	+24
REMITTANCES BY BILLS—									
Supply Bills since April 1873	52,071	52,206	*—135*	1,433,737	1,436,487	*—2,750*	213,376	186,406	+26,970
Foreign Supply Bills	439,961	435,355	+4,606	7,160	7,310	*—150*	36,399	36,445	*—46*
Remittance Transfer Receipts since April 1873	40,417	40,450	*—33*	482,599	485,651	*—3,052*	349,123	350,860	*—1,737*
Foreign Remittance Transfer Receipts	8,069	7,488	+581	25,701	25,762	*—61*	274,887	273,993	+894
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	72,740	419,878	*—347,138*	1,727,070	13,234,288	*—11,507,218*	1,140,229	2,411,502	*—1,271,273*
Central Adjusting Account	5,778	15,604	*—9,826*	18,192	11,544	+6,648	764	14,534	*—13,770*
TOTAL	1,260,698	1,612,651	*—351,953*	16,318,636	27,839,993	*—11,521,357*	7,751,029	9,007,649	*—1,256,620*

No. 95.—Other Local Remittances during the Year ended 31st March 1892—*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	4,480,538	4,480,538	...	8,710,526	8,710,526	...	14,126,250	14,126,250	...
Salt Remittances	...	...	...	1,781,526	1,773,243	+8,283	29,439	29,439	...
Customs Remittances	...	...	...	159,706	159,706	...	...	...	...
Forest Remittances	116,923	116,476	+447	299,938	295,101	+4,837	286,165	286,165	...
Mint Remittances	...	...	...	...	...	...	4,114,455	4,115,287	*—832*
Small Coin Depôt Remittances	...	...	...	...	...	...	196,447	196,447	...
Miscellaneous Remittances	780	780	...	85,081	84,750	+331	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	275,247	275,977	*—730*	51,677	53,013	*—1,336*	806,840	800,719	+6,121
Foreign Supply Bills	106,540	104,213	+2,327	1,257	1,252	+5	570,247	574,055	*—3,808*
Remittance Transfer Receipts since April 1873	299,021	300,469	*—1,448*	145,226	145,463	*—237*	302,838	296,823	+6,015
Foreign Remittance Transfer Receipts	163,702	163,793	*—91*	98,888	100,213	*—1,325*	644,150	634 504	+9,586
Emigrants' Remittance Receipts	...	...	...	2,496	2,430	+66	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,472,382	600	+1,471,782	1,796,005	2,741,532	*—945,527*	3,324,873	3,087,700	+237,173
Central Adjusting Account	4,638	74,800	*—70,162*	109,017	31,192	+77,825	95,999	51,483	+44,516
TOTAL	6,919,771	5,517,646	+1,402,125	13,241,343	14,098,421	*—857,078*	24,497,703	24,198,932	+298,771

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	117,567	71,403	+46,164	...	...	...	...	...	...	...	...	—122
Central Provinces Accounts	71,098	117,384	...	—46,286	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	132,278	250,104	—117,826	...	...	...	...	...	...	...	...	+97
Burma Accounts	249,980	132,057	...	...	+117,923	...	...	...	...	...	...	
India and Assam—												
India Accounts	16,465	327,462	—310,997	...	...	...	...	...	...	...	...	+35
Assam Accounts	327,397	16,365	...	...	...	+311,032	...	...	...	...	...	
India and Bengal—												
India Accounts	656,028	898,163	—242,135	...	...	...	...	...	...	...	...	+29
Bengal Accounts	884,531	642,367	...	...	...	...	+242,164	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	1,062,569	825,753	+236,816	...	...	...	...	...	...	...	...	—11,284
N.-W. Provinces & Oudh Accounts	827,395	1,075,495	...	...	...	...	...	—248,100	...	...	...	
India and Punjab—												
India Accounts	616,933	496,572	+120,361	...	...	...	...	...	...	...	...	+66
Punjab Accounts	497,040	617,335	...	...	...	...	...	...	—120,295	...	...	
India and Madras—												
India Accounts	1,189,917	211,926	+977,991	...	...	...	...	...	...	...	...	—598
Madras Accounts	211,425	1,190,014	...	...	...	...	...	...	...	—978,589	...	
India and Bombay—												
India Accounts	3,507,357	184,645	+3,322,712	...	...	...	...	...	...	...	...	+13
Bombay Accounts	186,097	3,508,796	...	...	...	...	...	...	...	...	—3,322,699	
Central Provinces and Burma—												
Central Provinces Accounts	222	405	...	—183	...	...	...	...	...	...	...	+1
Burma Accounts	410	226	...	...	+184	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	18	237	...	—219	...	...	...	...	...	...	...	...
Assam Accounts	237	18	...	...	...	+219	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	14,438	162,815	...	—148,377	...	...	...	...	...	...	...	+16
Bengal Accounts	162,803	14,410	...	...	...	...	+148,393	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—												
Central Provinces Accounts	46,129	5,416	...	+40,713	...	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	5,416	46,129	...	...	...	...	...	—40,713	...	...	...	...
Central Provinces and Punjab—												
Central Provinces Accounts	6,008	797	...	+5,211	...	...	...	...	...	...	...	...
Punjab Accounts	797	6,008	...	...	...	...	...	...	—5,211	...	...	...
Central Provinces and Madras—												
Central Provinces Accounts	2,174	2,256	...	—82	...	...	...	...	...	...	...	...
Madras Accounts	2,256	2,174	...	...	...	...	...	...	...	+82	...	...
Central Provinces and Bombay—												
Central Provinces Accounts	48,807	102,385	...	—53,578	...	...	...	...	...	...	...	...
Bombay Accounts	102,385	48,807	...	...	...	...	...	...	...	...	+53,578	...
Burma and Assam—												
Burma Accounts	1,855	94	...	...	+1,761	...	...	...	...	...	...	...
Assam Accounts	94	1,855	...	...	...	—1,761	...	...	...	...	...	...
Burma and Bengal—												
Burma Accounts	9,491	6,361	...	...	+3,130	...	...	...	...	...	...	+16
Bengal Accounts	6,332	9,446	...	...	...	...	—3,114	...	...	...	...	
Burma and N.-W. Provinces & Oudh—												
Burma Accounts	10,257	1,396	...	...	+8,861	...	...	...	...	...	...	—4
N.-W. Provinces & Oudh Accounts	1,397	10,262	...	...	...	...	...	—8,865	...	...	...	
Burma and Punjab—												
Burma Accounts	12,126	1,153	...	...	+10,973	...	...	...	...	...	...	...
Punjab Accounts	1,208	12,181	...	...	...	...	...	...	—10,973	...	...	
Burma and Madras—												
Burma Accounts	31,294	56,843	...	...	—25,549	...	...	...	...	...	...	...
Madras Accounts	56,843	31,294	...	...	...	...	...	...	...	+25,549	...	
Burma and Bombay—												
Burma Accounts	17,304	18,707	...	...	—1,403	...	...	...	...	...	...	...
Bombay Accounts	18,707	17,304	...	...	...	...	...	...	...	...	+1,403	
Assam and Bengal—												
Assam Accounts	14,834	452,380	...	...	...	—437,546	...	...	...	...	...	+3
Bengal Accounts	452,936	15,387	...	...	...	...	+437,549	...	...	...	...	
Assam and N.-W. Provinces & Oudh—												
Assam Accounts	5,763	847	...	...	...	+4,916	...	...	...	...	...	—2
N.-W. Provinces & Oudh Accounts	847	5,765	...	...	...	...	...	—4,918	...	...	...	
Assam and Punjab—												
Assam Accounts	2,672	1,057	...	...	...	+1,615	...	...	...	...	...	...
Punjab Accounts	1,057	2,672	...	...	...	...	...	...	—1,615	...	...	
Carried forward	11,591,194	11,602,928	+4,033,086	—202,801	+115,880	—121,525	+824,992	—302,596	—138,094	—952,958	—3,267,718	—11,734

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	11,591,194	11,602,928	+4,033,086	—202,801	+115,880	—121,525	+824,992	—302,596	—138,094	—952,958	—3,267,718	—11,734
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	732	275	...	...	...	+457	...	...	...	...	...	+1
Madras Accounts	275	731	...	...	...	...	...	...	...	—456	...	
Assam and Bombay—												
Assam Accounts	2,136	23	...	...	...	+2,113	...	...	...	...	...	...
Bombay Accounts	23	2,136	...	...	...	...	...	...	...	...	—2,113	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,051,949	67,296	...	...	...	...	+984,653	...	...	...	...	+438
N.-W. Provinces & Oudh Accounts	67,327	1,051,542	...	...	...	...	...	—984,215	...	...	...	
Bengal and Punjab—												
Bengal Accounts	7,624	6,807	...	...	...	...	+817	...	...	...	...	+19
Punjab Accounts	6,983	7,781	...	...	...	...	...	...	—798	...	...	
Bengal and Madras—												
Bengal Accounts	10,583	19,732	...	...	...	...	—9,149	...	...	...	...	...
Madras Accounts	19,732	10,583	...	...	...	...	...	...	...	+9,149	...	
Bengal and Bombay—												
Bengal Accounts	16,030	1,481	...	...	...	...	+14,549	...	...	...	...	...
Bombay Accounts	1,417	15,966	...	...	...	...	...	...	...	...	—14,549	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	100,736	102,195	...	...	...	...	...	—1,459	...	...	...	+48
Punjab Accounts	102,243	100,736	...	...	...	...	...	...	+1,507	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	2,138	12,093	...	...	...	...	...	—9,955	...	...	...	...
Madras Accounts	12,093	2,138	...	...	...	...	...	...	...	+9,955	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	109,981	27,892	...	...	...	...	...	+82,089	...	...	...	...
Bombay Accounts	27,661	109,750	...	...	...	...	...	...	...	...	—82,089	
Punjab and Madras—												
Punjab Accounts	2,173	4,733	...	...	...	...	...	...	—2,560	...	...	...
Madras Accounts	4,733	2,173	...	...	...	...	...	...	...	+2,560	...	
Punjab and Bombay—												
Punjab Accounts	441,195	8,420	...	...	...	...	...	...	+432,775	...	...	...
Bombay Accounts	8,414	441,189	...	...	...	...	...	...	...	...	—432,775	

Madras and Bombay—													
Madras Accounts	81,701	11,543	...	...	...	...	...	...	...	+70,158	...	}	...
Bombay Accounts	11,285	81,443	...	...	...	...	...	...	...	...	—70,158		
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	13,680,358	13,691,586	+4,033,086	—202,801	+115,880	—118,955	+1,815,862	—1,216,136	+292,830	—861,592	—3,869,402		—11,228
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
Military, Bengal, Eastern and Western Circles—													
Eastern Circle	33,485	34,945	—1,460	...	...	...	...	...	...	...	...	}	+16
Western Circle	35,145	33,669	+1,476	...	...	...	...	...	...	...	...		
Military, Bengal, and Military, Madras—													
Military, Bengal	14,656	4,882	+9,774	...	...	...	...	...	...	...	...	}	+2
Military, Madras	5,393	15,165	...	...	...	...	...	...	...	—9,772	...		
Military, Bengal, and Military, Bombay—													
Military, Bengal	9,826	6,291	+3,535	...	...	...	...	...	...	...	...	}	...
Military, Bombay	6,245	9,780	...	...	...	...	...	...	...	...	—3,535		
Military, Madras, and Military, Bombay—													
Military, Madras	2,224	4,636	...	...	...	...	...	...	...	—2,412	...	}	—18
Military, Bombay	4,436	2,042	...	...	...	...	...	...	...	...	+2,394		
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY	111,410	111,410	+13,325	...	...	...	...	...	...	—12,184	—1,141		...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts	43,196	6,230	+36,966	...	...	...	...	...	...	...	...	} —83,787
Telegraph Accounts	18,105	138,858	—120,753	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts	9,393	571	...	+8,822	...	...	...	...	...	...	...	+8,822
Public Works, Burma, and Telegraph—												
Public Works Accounts	7,675	2,338	...	...	+5,337	...	...	...	...	...	...	+5,337
Public Works, Assam, and Telegraph—												
Public Works Accounts	152	...	...	...	...	+152	...	...	...	...	...	+152
Public Works, Bengal, and Telegraph—												
Public Works Accounts	15,212	1,757	...	...	...	...	+13,455	...	...	...	...	+13,455
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts	13,847	462	...	...	...	...	...	+13,385	...	...	...	+13,385
Public Works, Punjab, and Telegraph—												
Public Works Accounts	27,821	2,229	...	...	...	...	...	...	+25,592	...	...	+25,592
Public Works, Madras, and Telegraph—												
Public Works Accounts	8,604	1,575	...	...	...	...	...	...	...	+7,029	...	+7,029

Public Works, Bombay, and Telegraph—												
Public Works Accounts . .	12,397	1,261	...	...	...	...	...	...	...	...	+11,136	+11,136
TOTAL ACCOUNTS CURRENT BETWEEN P. W. & TELEGRAPH. — Public Works Accounts . . .	138,297	16,423	+36,966	+8,822	+5,337	+152	+13,455	+13,385	+25,592	+7,029	+11,136	+121,874
Telegraph Accounts .	18,105	138,858	*—120,753*	...	...	...	...	...	...	...	...	*—120,753*
Net . . .	...	...	*—83,787*	+8,822	+5,337	+152	+13,455	+13,385	+25,592	+7,029	+11,136	+1,121
ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts . . .	116,532	35,842	+80,690	...	...	...	...	...	...	...	...	+7
Telegraph Accounts . . .	35,844	116,527	*—80,683*	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH. — Post Office Accounts .	116,532	35,842	+80,690	...	...	...	...	...	...	...	...	+80,690
Telegraph Accounts .	35,844	116,527	*—80,683*	...	...	...	...	...	...	...	...	*—80,683*
Net . .	...	...	+7	...	...	...	...	...	...	...	...	+7
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch . .	2,440,938	3,180,536	+1,027,411	*—14,563*	*—141,041*	*—11,473*	+12,485	*—182,320*	*—381,605*	*—771,815*	*—276,587*	*—739,598*
Irrigation Branch	1,277,623	473,309	*—29,920*	...	+89,355	...	*—40,254*	+12,086	+132,982	+698,582	*—58,517*	+804,314
Railway Revenue	7,866,660	6,993,066	+282,060	*—275,854*	*—24,156*	+732	*—292,048*	+472,862	*—280,027*	+411,919	+578,106	+873,594
Railway Capital	10,958,960	11,897,270	*—967,847*	+249,683	+63,755	+40,671	*—71,057*	*—158,388*	+54,746	+76,465	*—226,338*	*—938,310*
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	22,544,181	22,544,181	+311,704	*—40,734*	*—12,087*	+29,930	*—390,874*	+144,240	*—473,994*	+415,151	+16,664	...
TRANSFERS BETWEEN TELEGRAPH OFFICERS . . .	801	801	+31	...	...	...	...	...	...	...	*—31*	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	167,382	167,382	...	...	...	...	...	...	...	...	...	...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	4,735	6,547	—1,812	...	...	...	...	...	...	...	..	...
Telegraph Accounts . . .	6,547	4,735	+1,812	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Guaranteed Rys. Account.	4,735	6,547	—1,812	...	...	...	...	...	...	...	...	—1,812
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Telegraph Accounts.	6,547	4,735	+1,812	...	...	...	...	...	...	...	...	+1,812
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Net. . . .	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts .	745,489	298,022	+447,467	...	...	...	...	...	...	...	...	+115,734
Public Works Accounts . .	125,751	457,484	—331,733	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts . .	29,090	141,185	...	—112,095	...	...	...	...	...	...	...	—112,095
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts . .	...	1	...	...	—1	...	...	...	...	...	...	—1
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts . .	5	7	...	...	...	...	—2	...	...	...	...	—2
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts . .	39,433	108,527	...	...	...	...	...	—69,094	...	...	...	—69,094
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts . .	21	291	...	...	...	...	...	...	—270	...	...	—270
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts . .	56,367	137	...	...	...	...	...	...	...	+56,230	...	+56,230
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts . .	47,372	37,861	...	...	...	...	...	...	...	...	+9,511	+9,511
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. Guaranteed Rys. Accounts . .	745,489	298,022	+447,467	...	...	...	...	...	...	...	...	+447,467
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. P. W. Accounts .	298,039	745,493	—331,733	—112,095	—1	...	—2	—69,094	—270	+56,230	+9,511	—447,454
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. Net . . .	...	...	+115,734	—112,095	—1	...	—2	—69,094	—270	+56,230	+9,511	+13

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—

ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts	1,271,177	1,162,228	+108,949	...	...	...	...	...	...	...	...	}	...
Post Office Accounts	1,168,161	1,277,110	—108,949	...	...	...	...	...	...	...	...	}	
Central Provinces and Post Office—													
Civil Accounts	458,989	32,181	...	+426,808	...	...	...	...	...	...	...	}	...
Post Office Accounts	32,181	458,989	—426,808	...	...	...	...	...	...	...	...	}	
Burma and Post Office—													
Civil Accounts	1,232,316	51,110	...	...	+1,181,206	...	...	...	...	...	...	}	...
Post Office Accounts	51,121	1,232,327	—1,181,206	...	...	...	...	...	...	...	...	}	
Assam and Post Office—													
Civil Accounts	373,797	58,449	...	...	...	+315,348	...	...	...	...	...	}	...
Post Office Accounts	58,404	373,812	—315,348	...	...	...	...	...	...	...	...	}	
Bengal and Post Office—													
Civil Accounts	2,131,458	2,231,274	...	...	...	...	—99,816	...	...	...	...	}	...
Post Office Accounts	2,231,015	2,131,199	+99,816	...	...	...	...	...	...	...	...	}	
N.-W. Provinces & Oudh and Post Office—													
Civil Accounts	1,045,685	1,719,373	...	...	...	...	...	—673,688	...	...	...	}	+2
Post Office Accounts	1,719,280	1,045,590	+673,690	...	...	...	...	...	...	...	...	}	
Punjab and Post Office—													
Civil Accounts	804,460	865,905	...	...	...	...	...	...	—61,445	...	...	}	...
Post Office Accounts	865,854	804,409	+61,445	...	...	...	...	...	...	...	...	}	
Madras and Post Office—													
Civil Accounts	1,017,433	1,271,569	...	...	...	...	...	...	...	—254,136	...	}	...
Post Office Accounts	1,271,563	1,017,427	+254,136	...	...	...	...	...	...	...	...	}	
Bombay and Post Office—													
Civil Accounts	1,036,023	1,087,452	...	...	...	...	...	...	...	...	—51,429	}	...
Post Office Accounts	1,160,255	1,108,826	+51,429	...	...	...	...	...	...	...	...	}	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	9,371,338	8,479,541	+108,949	+426,808	+1,181,206	+315,348	—99,816	—673,688	—61,445	—254,136	—51,429		+891,797
Post Office Accounts	8,557,894	9,449,689	—891,795	...	...	...	...	...	...	...	...		—891,795
Net	...	...	—782,846	+426,808	+1,181,206	+315,348	—99,816	—673,688	—61,445	—254,136	—51,429		+2

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*continued*.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	88,576	165,616	—77,040	...	...	...	...	...	...	...	...	—439
Telegraph Accounts	165,161	88,560	+76,601	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	3,394	11,697	...	—8,303	...	...	...	...	...	...	...	—50
Telegraph Accounts	11,697	3,444	+8,253	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	77,042	93,053	...	...	—16,011	...	...	...	...	...	...	—1
Telegraph Accounts	92,762	76,752	+16,010	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	11,829	24,047	...	...	...	—12,218	...	...	...	...	...	—1,151
Telegraph Accounts	24,200	13,133	+11,067	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	192,406	37,074	...	...	...	...	+155,332	...	...	...	...	+43
Telegraph Accounts	36,915	192,204	—155,289	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	19,993	36,137	...	...	...	...	...	—16,144	...	...	...	...
Telegraph Accounts	36,113	19,969	+16,144	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	32,641	44,338	...	...	...	...	...	...	—11,697	...	...	+11
Telegraph Accounts	44,343	32,635	+11,708	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	75,306	70,659	...	...	...	...	...	...	...	+4,647	...	—45
Telegraph Accounts	70,627	75,319	—4,692	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	208,174	188,895	...	...	...	...	...	...	...	...	+19,279	+137
Telegraph Accounts	189,000	208,142	—19,142	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH— Civil Accounts	709,361	671,516	—77,040	—8,303	—16,011	—12,218	+155,332	—16,144	—11,697	+4,647	+19,279	+37,845
Telegraph Accounts	670,818	710,158	—39,349	...	...	...	...	...	...	...	...	—39,340
Net	...	...	—116,380	—8,303	—16,011	—12,218	+155,332	—16,144	—11,697	+4,647	+19,279	—1,495

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—													
Account between—													
India and Marine—													
Civil Accounts	11,371	11,879	—508	...	...	...	...	...	...	...	...	}	—52
Marine Accounts	11,789	11,333	+456	...	...	...	...	...	...	...	...	}	
Central Provinces and Marine—													
Civil Accounts	...	13	...	—13	...	...	...	...	...	...	...	}	—24
Marine Accounts	13	24	—11	...	...	...	...	...	...	...	...	}	
Burma and Marine—													
Civil Accounts	13,348	28,543	...	...	—15,195	...	...	...	...	...	...	}	+15
Marine Accounts	28,480	13,270	+15,210	...	...	...	...	...	...	...	...	}	
Assam and Marine—													
Civil Accounts	5,682	74	...	...	...	+5,608	...	...	...	...	...	}	...
Marine Accounts	74	5,682	—5,608	...	...	...	...	...	...	...	...	}	
Bengal and Marine—													
Civil Accounts	22,636	78,032	...	...	...	...	—55,396	...	...	...	...	}	+1,406
Marine Accounts	78,370	21,568	+56,802	...	...	...	...	...	...	...	...	}	
N.-W. P. and Oudh and Marine—													
Civil Accounts	93	...	...	...	...	...	...	+93	...	...	...	}	...
Marine Accounts	...	93	—93	...	...	...	...	...	...	...	...	}	
Madras and Marine—													
Civil Accounts	1,972	6,472	...	...	...	...	...	...	...	—4,500	...	}	—514
Marine Accounts	6,567	2,581	+3,986	...	...	...	...	...	...	...	...	}	
Bombay and Marine—													
Civil Accounts	8,376	153,276	...	...	...	...	...	...	...	...	—144,900	}	+61
Marine Accounts	153,413	8,452	+144,961	...	...	...	...	...	...	...	...	}	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Civil Accounts	63,478	278,289	—508	—13	—15,195	+5,608	—55,396	+93	...	—4,500	—144,900		—214,811
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Marine Accounts	278,706	63,003	+215,703	...	...	...	...	...	...	...	...		+215,703
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Net	...	...	+215,195	—13	—15,195	+5,608	—55,396	+93	...	—4,500	—144,900		+892

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	176,519	1,829,050	—1,652,531	...	...	...	...	...	...	...	...	} —27,218
Military Accounts	1,836,411	211,098	+1,625,313	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	6,083	131,166	...	—125,083	...	...	...	...	...	...	...	} +109
Military Accounts	133,071	7,879	+125,192	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	5,464	19,145	...	...	—13,681	...	...	...	...	...	...	} —91
Military Accounts	20,738	7,148	+13,590	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	36,640	363,471	...	...	...	—326,831	...	...	...	...	...	} —435
Military Accounts	366,959	40,563	+326,396	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	51,907	282,498	...	...	...	...	—230,591	...	...	...	...	} +3,398
Military Accounts	278,872	44,883	+233,989	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	83,098	2,539,258	...	...	...	...	...	—2,456,160	...	...	...	} +18,800
Military Accounts	2,568,601	93,641	+2,474,960	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	89,669	3,688,155	...	...	...	...	...	...	—3,598,486	...	...	} +5,427
Military Accounts	3,724,155	120,242	+3,603,913	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	209	607	...	...	...	...	...	...	...	—398	...	} —22
Military Accounts	610	234	+376	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	3,144	18,903	...	...	...	...	...	...	...	...	—15,759	} +33
Military Accounts	18,208	2,416	+15,792	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	35,435	451,225	—415,790	...	...	...	...	...	...	...	...	} —209
Military Accounts	453,510	38,019	...	...	...	...	...	...	...	+415,491	...	
Central Provinces and Military, Madras—												
Civil Accounts	838	30,181	...	—29,343	...	...	...	...	...	...	...	} —3
Military Accounts	30,214	874	...	...	...	...	...	...	...	+29,340	...	

Burma and Military, Madras—													
Civil Accounts	65,603	1,296,175	...	...	—1,230,572	...	...	...	...	...	...	}	−20,077
Military Accounts	1,300,309	89,814	...	...	...	...	...	...	...	+1,210,495	...		
Assam and Military, Madras—													
Civil Accounts	15	4,493	...	...	...	—4,478	...	...	...	...	...	}	+10
Military Accounts	4,493	5	...	...	...	...	...	...	...	+4,488	...		
Bengal and Military, Madras—													
Civil Accounts	902	5,438	...	...	...	...	—4,536	...	...	...	...	}	+4
Military Accounts	5,383	843	...	...	...	...	...	...	...	+4,540	...		
N.-W. P. & Oudh and Military, Madras—													
Civil Accounts	17	3,157	...	...	...	...	...	—3,140	...	...	...	}	−550
Military Accounts	2,668	78	...	...	...	...	...	...	...	+2,590	...		
Punjab and Military, Madras—													
Civil Accounts	64	1,868	...	...	...	...	...	...	—1,804	...	...	}	−215
Military Accounts	2,021	432	...	...	...	...	...	...	...	+1,589	...		
Madras and Military, Madras—													
Civil Accounts	90,288	1,583,873	...	...	...	...	...	...	...	—1,493,585	...	}	+20,992
Military Accounts	1,608,809	94,232	...	...	...	...	...	...	...	+1,514,577	...		
Bombay and Military, Madras—													
Civil Accounts	2,099	108,112	...	...	...	...	...	...	...	...	—106,013	}	+137
Military Accounts	108,784	2,634	...	...	...	...	...	...	...	+106,150	...		
India and Military, Bombay—													
Civil Accounts	83,365	598,254	—514,889	...	...	...	...	...	...	...	...	}	−111
Military Accounts	601,290	86,512	...	...	...	...	...	...	...	...	+514,778		
Central Provinces and Military, Bombay—													
Civil Accounts	6,833	157,377	...	−150,544	...	...	...	...	...	...	...	}	−49
Military Accounts	157,384	6,889	...	...	...	...	...	...	...	...	+150,495		
Burma and Military, Bombay—													
Civil Accounts	399	8,002	...	...	—7,603	...	...	...	...	...	...	}	...
Military Accounts	7,980	377	...	...	...	...	...	...	...	...	+7,603		
Bengal and Military, Bombay—													
Civil Accounts	39	84	...	...	...	...	—45	...	...	...	...	}	...
Military Accounts	98	53	...	...	...	...	...	...	...	...	+45		
N.-W. P. & Oudh and Military, Bombay—													
Civil Accounts	113	5,496	...	...	...	...	...	—5,383	...	...	...	}	...
Military Accounts	5,493	110	...	...	...	...	...	...	...	...	+5,383		
Punjab and Military, Bombay—													
Civil Accounts	271	20	...	...	...	...	...	...	+251	...	...	}	...
Military Accounts	20	271	...	...	...	...	...	...	...	...	—251		
Madras and Military, Bombay—													
Civil Accounts	74	2,933	...	...	...	...	...	...	...	—2,859	...	}	+7
Military Accounts	2,935	69	...	...	...	...	...	...	...	...	+2,866		
Bombay and Military, Bombay—													
Civil Accounts	129,175	2,031,603	...	...	...	...	...	...	...	...	—1,902,428	}	+153
Military Accounts	2,032,701	130,120	...	...	...	...	...	...	...	...	+1,902,581		
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	868,263	15,160,544	−2,583,210	−304,970	−1,251,856	−331,309	−235,172	−2,464,683	−3,600,039	−1,496,842	−2,024,200		−14,292,281
Military Accounts	15,271,717	979,436	+8,419,521	...	...	...	...	...	...	+3,289,260	+2,583,500		+14,292,281
Net	...	...	+5,836,311	−304,970	−1,251,856	−331,309	−235,172	−2,464,683	−3,600,039	+1,792,418	+559,300		...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*concluded.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	6,227,518	2,590,442	+3,637,076	...	...	...	...	...	...	...	...	} −10,796
P. W. Accounts	4,751,636	8,399,508	*−3,647,872*	...	...	...	...	...	...	...	...	
C. Provinces and P. W. Dept.—												
Civil Accounts	500,973	770,680	...	*−269,707*	...	...	...	...	...	...	...	} +9,499
P. W. Accounts	925,817	646,611	...	+279,206	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	687,245	1,780,808	...	...	*−1,093,563*	...	...	...		...	...	} −696
P. W. Accounts	1,780,090	687,223	...	...	+1,092,867	...	...	...		...	...	
Assam and P. W. Dept.—												
Civil Accounts	19,131	243,630	...	...	...	*−224,499*	...	...	...	...	...	} +6,049
P. W. Accounts	249,455	18,907	...	...	...	+230,548	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	1,808,257	2,644,615	...	...	...	...	*−836,358*	...	...	...	...	} −17,025
P. W. Accounts	3,238,876	2,419,543	...	...	...	...	+819,333	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	2,862,300	2,424,711	...	...	...	...	...	+437,589	...	...	...	} −31,350
P. W. Accounts	2,410,687	2,879,626	...	...	...	...	...	*−468,939*	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	3,088,651	2,994,064	...	...	...	...	...	...	+94,587	...	...	} +11,743
P. W. Accounts	4,803,051	4,885,895	...	...	...	...	...	...	*− 82,844*	...	...	
Madras and P. W. Dept.—												
Civil Accounts	959,215	2,744,388	...	...	...	...	...	...	...	*−1,785,173*	...	} +7,249
P. W. Accounts	2,788,968	996,546	...	...	...	...	...	...	...	+1,792,422	...	

Bombay and P. W. Dept.—												
Civil Accounts	2,099,499	2,745,358	...	...	...	...	...	...	...	...	−645,859	−41,639
P. W. Accounts	2,685,119	2,080,899	...	...	...	...	...	...	...	...	+604,220	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	18,252,789	18,938,696	+3,637,076	−269,707	−1,093,563	−224,499	−836,358	+437,589	+94,587	−1,785,173	−645,859	−685,907
P. W. Accts.	23,633,699	23,014,758	−3,647,872	+279,206	+1,092,867	+230,548	+819,333	−468,939	−82,844	+1,792,422	+604,220	+618,941
Net	...	...	−10,796	+9,499	−696	+6,049	−17,025	−31,350	+11,743	+7,249	−41,639	−66,966
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	11,167	255,153	−243,986	...	...	...	...	...	...	...	...	−3,980,311
Guaranteed Railways Accounts	3,715,526	7,451,851	−3,736,325	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	984,309	535,727	...	...	...	...	...	...	...	+448,582	...	+448,582
Bombay and Guaranteed Railways—												
Civil Accounts	6,467,542	2,938,242	...	...	...	...	...	...	...	...	+3,529,300	+3,529,300
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	7,463,018	3,729,122	−243,986	...	...	...	...	...	...	+448,582	+3,529,300	+3,733,896
Guaranteed Railways Accounts	3,715,526	7,451,851	−3,736,325	...	...	...	...	...	...	...	...	−3,736,325
Net	...	...	−3,980,311	...	...	...	...	...	...	+448,582	+3,529,300	−2,429

No. 97.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1892.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Military	...	...	...	...	...	...	...	...	34	34	...	34
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	10	...	...	...	...	...	...	18	...	28	...	28
Enlistment of Natives in India for service in the Colonies	63	...	...	...	...	...	...	...	...	63	...	63
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	92,488	92,488	...	92,488
Little Basses' Light Vessel dues	...	...	3,251	...	9,228	...	...	922	2,505	15,906	...	15,906
Balances of Shipping Masters' Accounts	...	...	177	...	1,631	...	...	195	324	2,327	...	2,327
Miscellaneous—												
Civil	6	...	512	...	183	...	...	10	12	723	...	723
Military	819	...	...	...	...	...	...	85	1,181	2,085	...	2,085
Marine	89	...	...	...	...	...	...	...	...	89	...	89
TOTAL	987	...	3,940	...	11,042	...	...	1,230	96,544	113,743	...	113,743
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	1,593	...	...	...	...	1,593	...	1,593
Military	196,193	...	...	...	...	...	...	81,340	79,541	357,074	...	357,074
Public Works	(a)3,603	...	...	...	...	...	...	...	...	3,603	...	3,603
Family Allotments—												
Civil	64	...	...	...	...	...	...	...	...	64	...	64
Military	18	...	...	...	...	...	...	52	107	177	...	177
Public Works	327	18	12	...	165	...	1,196	35	...	1,753	...	1,753
Marine	149	...	...	...	...	...	...	...	...	149	...	149
Remittances by Administrators General	103,782	...	...	...	...	...	...	...	...	103,782	...	103,782
East Indian Railway Company: Advances in England for purchase of Stores, &c.	201,032	...	...	...	...	...	...	...	...	201,032	...	201,032

Rajputana-Malwa Railway: Do. do. do.	93,287	...	...	...	...	...	...	...	...	93,287	...	93,287
South Indian Railway Do. do. do.	...	...	...	...	...	...	...	65,087	...	65,087	...	65,087
Bengal and North-Western and Tirhoot Railways: Do. do. do.	...	...	...	...	17,778	...	...	...	...	17,778	...	17,778
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	3,143	63	2,166	1,232	2,766	750	1,236	45,267	13,841	70,464	...	70,464
Public Works	...	1,302	12,565	906	12,528	10,661	11,820	19,742	23,946	93,470	...	93,470
Bills drawn by the Mission to the Court of Persia	29,000	...	...	...	...	...	...	...	...	29,000	...	29,000
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	22,462	...	142	...	47	334	383	2,308	2,045	27,721	...	27,721
Public Works	...	...	...	...	...	38	...	...	...	38	...	38
Stamps on Military Commissions	63	...	...	...	...	...	...	25	20	108	...	108
Miscellaneous—												
Civil	205	...	...	...	...	85	...	2,104	987	3,381	...	3,381
Military	158	...	...	...	...	...	...	387	136	681	...	681
Public Works	...	...	...	...	...	76	22	...	...	53	...	53
TOTAL	653,486	1,383	14,885	2,138	34,877	11,944	14,612	216,347	120,623	1,070,295	...	1,070,295
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	106,138	106,138
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	23,281	23,281
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	999	999
Defence Works at Aden	...	...	...	...	...	...	...	...	...	...	10,594	10,594
Miscellaneous	...	...	...	...	...	...	...	...	...	...	17,620	17,620
TOTAL	...	...	...	...	...	...	...	...	...	...	158,632	158,632
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	61	61
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	21,737	21,737
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	1,143	1,143
Rajputana-Malwa Railway: Do.	...	...	...	...	...	...	...	...	...	...	134	134
South Indian Railway Company: Do.	...	...	...	...	...	...	...	...	...	...	1,253	1,253
Bengal and North Western Railway Company:	...	...	...	...	...	...	...	...	...	...	203	203
Miscellaneous	...	...	...	...	...	...	...	...	...	...	5,124	5,124
TOTAL	...	...	...	...	...	...	...	...	...	...	29,655	29,655
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	654,473	1,383	18,825	2,138	45,919	11,944	14,612	217,577	217,167	1,184,038	188,287	1,372,325

(a) Family Remittances of Officers of the Indo-European Telegraph Department.

No. 97.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1892—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	78,347	...	...	...	...	...	...	9,250	...	87,597	...	87,597
Military	...	...	...	...	...	...	...	...	110	110	...	110
Marine	19,179	...	...	...	...	...	...	...	...	19,179	...	19,179
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	8,385	...	...	...	...	...	...	10,842	4,045	23,272	...	23,272
Ditto ditto to retired Hong-Kong Police	...	...	...	...	37	64	934	55	16	1,106	...	1,106
Enlistment of Natives of India for service in the Colonies	11,760	...	...	...	...	...	...	639	32	12,431	...	12,431
Little Basses' Light Vessel dues	...	...	...	...	107	...	...	36	...	143	...	143
Balances of Shipping Masters' Accounts	...	...	32	...	...	...	...	52	140	224	...	224
Defence Works at Aden	6,153	...	..	...	..	...	...	...	...	6,153	...	6,153
Miscellaneous—												
Civil	351	...	52	...	40	...	...	101	164	708	...	708
Military	7,100	...	...	...	...	...	...	1,131	4,482	12,713	...	12,713
Marine	402	...	...	...	...	...	...	...	...	402	...	402
TOTAL	131,677	...	84	...	184	64	934	22,106	8,989	164,038	...	164,038
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	37	...	...	...	...	...	...	12	18	67	...	67
Family Allotments—												
Civil	4	..	...	...	...	...	...	...	...	4	...	4
Military	...	...	...	...	...	...	...	...	7	7	...	7
Remittances by Administrators-General	32	...	...	...	...	...	...	...	...	32	...	32
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	...	...	...	...	...	...	...	1,163	1,163	...	1,163
Stamps on Military Commissions	1	...		...	...	...	...	5	...	6	...	6
Miscellaneous—												
Civil	679	2	1,131	...	1,964	4	29	575	18	4,402	...	4,402
Military	140	...	...	...	...	...	...	52	231	423	...	423
Public Works	288	...	43	...	...	...	79	...	501	911	...	911

Marine	83	...	...	...	...	...	...	...	...	83	...	83
TOTAL	1,264	2	1,174	...	1,964	4	108	644	1,938	7,098	...	7,098
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT —												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	96,359	96,359
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	15,928	15,928
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	1,666	1,666
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	4	4
Miscellaneous	...	...	...	...	...	...	...	...	...	...	403	403
TOTAL	...	...	...	...	...	...	...	...	...	...	114,360	114,360
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	288,052	288,052
Family Allotments	...	...	...	...	...	...	...	...	...	...	5,446	5,446
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	89,045	89,045
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	202,175	202,175
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	93,421	93,421
South Indian Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	63,840	63,840
Bengal and North-Western Railway: Do do.	...	...	...	...	...	...	...	...	...	...	17,981	17,981
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	153,538	153,538
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	28,000	28,000
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	27,659	27,659
Miscellaneous	...	...	...	...	...	...	...	...	...	...	7,006	7,006
TOTAL	...	...	...	...	...	...	...	...	...	...	976,163	976,163
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	132,941	2	1,258	...	2,148	68	1,042	22,750	10,927	171,136	1,090,523	1,261,659

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1891-92.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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Details by Provinces of Cantonment Funds	284
" " of Town and Bazar Funds	286
" " of Port Funds	288
" " of Miscellaneous Funds	290

ACCOUNT of EXCLUDED LOCAL FUNDS,

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous Funds.	TOTAL.
			Presidency Funds.	Other Funds.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—						
Income from Land, the property of the Funds	23,035	3,833	81,703	118	24,386	133,075
STAMPS—						
Sale of Stamps	...	370	...	...	...	370
EXCISE—						
License Fees and Duties	11	3,914	...	...	12,593	16,518
PROVINCIAL RATES—						
Rates and Cesses on Lands	371	607	...	...	295	1,273
Miscellaneous	89 1	...	9,402	...	155	10,448
ASSESSED TAXES—						
Taxes upon Houses	14,076	35,200	...	...	...	49,276
Licenses on Trades and Professions	1,107	317	9	...	...	1,433
Chowkidari Tax	4,255	1,120	...	...	...	5,375
Octroi	56,898	4,219	...	...	...	61,117
Miscellaneous (including Taxes on Horses and Carriages)	3,344	1,199	...	...	...	4,543
REGISTRATION—						
Fees and Miscellaneous	...	16	70	...	109	195
POLICE—						
Fees, Fines, and Forfeitures	3,234	1,176	...	...	8,737	13,147
Unclaimed Property	65	16	...	...	...	81
Miscellaneous (including Cattle-pound receipts)	2,233	1,022	...	...	1,113	4,368
MARINE—						
Hire of Vessels	...	...	3,845	666	568	5,079
Sale-proceeds of Vessels and Stores	...	...	66	2,393	...	2,459
Pilotage Receipts	...	...	19,880	49,341	...	69,221
Other Fees and Dues	...	...	523,185	256,623	9,034	788,842
EDUCATION—						
School-fees	124	391	...	...	22,975	23,490
Miscellaneous	...	752	...	...	2,552	3,304
MEDICAL—						
Hospital Receipts (including sale of Medicines)	161	162	...	...	...	323
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	2,346	1,030	...	...	...	3,376
Public Exhibitions and Fairs	...	226	...	...	...	226
Sanitation—						
Conservancy Tax and Fees	11,909	1,429	800	...	...	14,138
Sales of Manure, &c.	4,306	831	534	...	...	5,671
Water-supply—						
Sale of Water	468	...	5,781	3,638	...	9,887
Other Receipts	766	...	...	...	...	766
INTEREST—						
Interest on Government Securities and other Investments	580	1,447	13,845	4,460	11,443	31,775
SUPERANNUATION—						
Contributions towards Pensions, &c.	...	...	...	3	...	3
MISCELLANEOUS—						
Sales of old Materials	170	19	295	516	7	1,007
Sales of Land and Houses	58	595	18,406	...	...	19,059
Contributions (including Grants-in-aid from Government)	17,367	2,713	1,321	3,949	11,219	36,569
Rents of Houses	4,120	10,035	73,024	405	405	87,989
Sales of Fruit, Grass, &c.	15,897	559	...	...	73	16,529
Miscellaneous	10,092	5,046	191,625	2,275	6,503	215,541
PUBLIC WORKS—						
Tolls and Ferries	145	593	3,564	6	12,931	17,239
Miscellaneous	299	366	29,374	134	11,492	41,665
	178,328	79,203	976,729	324,527	136,590	1,695,377
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	410,000	11,377	...	421,377
Sale-proceeds of Investments	...	...	7,054	35,871	21,077	64,002
Other Deposits and Advances	467	650	24,715	13,543	381	39,756
TOTAL RECEIPTS *Rx.*	178,795	79,853	1,418,498	385,318	158,048	2,220,512
OPENING BALANCE *Rx.*	44,202	(a)24,973	259,152	(a)151,088	43,579	522,994
GRAND TOTAL *Rx.*	222,997	104,826	1,677,650	536,406	201,627	2,743,506

(a) The difference between this and the corresponding closing balance in last year's account is explained in the detailed accounts.

for the Year ended 31st March 1892.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous Funds.	Total.
			Presidency Funds.	Other Funds.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INTEREST—						
Interest on Debt	483	...	270,032	15,874	746	287,135
REFUNDS—						
Refunds of Taxes	8,621	7	...	304	...	8,932
Miscellaneous Refunds	664	263	422	1,851	957	4,157
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	5	...	...	...	339	344
Rate and Cess Collecting Establishments	2,672	2,140	34,636	16,512	...	55,960
Other Collecting Establishments	1,959	1,098	2,286	...	6,191	11,534
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	9,919	2,626	58,301	9,286	4,669	84,801
Contributions towards Establishment in Government Offices	469	1,451	375	504	299	3,098
LAW AND JUSTICE—						
Criminal Courts	...	169	...	...	...	169
Jails	6	62	...	...	...	68
POLICE—						
Executive Force	26,441	19,280	8,038	120	9,977	63,856
Miscellaneous (including Cattle-pounds)	728	1,210	...	2,618	846	5,402
MARINE—						
Dockyard and Port Establishments	...	...	54,780	70,615	3,896	129,291
Pilotage Establishments	...	...	12,346	44,341	...	56,687
Ship and Boat Establishments	...	...	26,631	13,558	2,278	42,467
Light-houses and Light-ships	...	...	25,997	6,701	...	32,698
Building, Purchase, and Repair of Ships	...	...	11,846	15,715	1,263	28,824
Miscellaneous	...	...	8,701	26,930	657	36,288
EDUCATION—						
Inspection	...	161	...	...	30	191
Colleges and Schools	260	2,534	...	...	28,142	30,936
Scholarships and Prizes	...	36	...	...	1,729	1,765
Grants-in-aid	600	1,581	...	...	170	2,351
Miscellaneous	...	...	...	...	509	509
MEDICAL—						
Professional Establishment	1,182	153	121	518	24	1,998
Hospitals and Dispensaries	12,262	2,438	2,059	61	3,373	20,193
Vaccination	607	870	...	...	...	1,477
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	8,178	1,942	...	...	...	10,120
Cemeteries (Establishment and other charges)	674	15	...	...	...	689
Public Fairs and Exhibitions	...	31	...	...	...	31
Conservancy (Establishment and other charges)	58,285	15,467	2,489	...	1,136	77,377
Water-supply (Establishment and other charges)	3,417	1,881	3,812	...	...	9,110
Statistical Establishments	171	113	34	...	...	318
SUPERANNUATION—						
Pensions and Gratuities	71	92	2,473	1,354	1,122	5,112
MISCELLANEOUS—						
Rents, Rates, and Taxes	265	2	46,093	15	406	46,781
Petty Establishments	4,345	3,005	61	186	624	8,221
Miscellaneous	6,415	4,173	231,688	3,802	37,030	283,108
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	410	507	7,416	9,390	67	17,790
Stock not chargeable to any particular work	...	...	821	2,665	...	3,486
Original Works—						
Buildings	5,836	1,609	33,269	19,217	13,322	73,253
Roads	539	319	64	202	...	1,124
Port Appliances	...	...	6,124	32,646	...	38,770
Other Works	3,343	1,869	404,317	15,659	951	426,139
Maintenance and Repairs—						
Buildings	2,368	1,997	1,354	4,091	258	10,068
Roads	7,002	1,595	9,245	2,962	7,436	28,240
Port Appliances	5,962	46	44,662	3,736	...	54,406
Other Works	1,415	205	16,070	4,203	1,150	23,043
Petty Construction and Repairs	1,037	6,818	2,669	128	449	11,101
	176,611	77,765	1,329,232	325,764	130,046	2,039,418
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	1,037	...	39,394	3,482	...	43,913
Repayment of Loans from the Public	...	...	...	9,078	...	9,078
Investment in Government Securities or otherwise	971	...	19,322	45,031	24,413	89,737
Stock Account	...	...	748	...	...	748
Other Deposits and Advances	407	2,062	18,236	33,482	878	55,065
TOTAL DISBURSEMENTS . *Rx.*	179,026	79,827	1,406,932	416,837	155,337	2,237,959
CLOSING BALANCE . *Rx.*	43,971	24,999	270,718	119,569	46,290	505,547
GRAND TOTAL . *Rx.*	222,997	104,826	1,677,650	536,406	201,627	2,743,506

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1892.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	1,416	1,557	716	5	313	9,216	8,522	...	1,290	23,035
EXCISE—										
License Fees and Duties	11	...	...	...	...	...	...	...	...	11
PROVINCIAL RATES—										
Rates and Cesses on Lands	360	...	...	...	...	4	...	...	7	371
Miscellaneous	...	...	...	...	...	...	...	...	891	891
ASSESSED TAXES—										
Taxes upon Houses	...	...	2,145	138	1,474	2,206	3,698	510	3,905	14,076
Licenses on Trades and Professions	264	35	...	...	...	629	38	141	...	1,107
Chowkidari Tax	1,872	31	...	...	38	1,633	681	...	...	4,255
Octroi	12,718	12,552	...	...	...	5,746	19,333	...	6,549	56,898
Miscellaneous (including Taxes on Horses and Carriages)	1,371	43	168	16	208	383	407	212	476	3,344
POLICE—										
Fees, Fines, and Forfeitures	403	62	589	5	135	632	855	43	510	3,234
Unclaimed Property	...	...	26	...	...	13	...	...	26	65
Miscellaneous (including Cattle-pound receipts)	187	243	142	234	179	651	326	92	179	2,233
EDUCATION—										
School-fees	...	...	...	...	...	...	...	...	124	124
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	48	...	...	...	110	...	...	3	161
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	280	203	630	...	...	408	597	...	228	2,346
Sanitation—										
Conservancy Tax and Fees	97	1,115	1,102	21	263	3,316	366	126	5,503	11,909
Sales of Manure, &c.	177	148	...	...	...	659	661	22	2,639	4,306
Water-supply—										
Sale of Water	19	...	...	...	...	...	414	...	35	468
Other Receipts	579	24	115	37	...	11	...	...	...	766
INTEREST—										
Interest on Government Securities and other Investments	203	...	...	...	...	289	...	...	88	580
MISCELLANEOUS—										
Sales of old Materials	18	...	12	...	10	66	58	...	6	170
Sales of Land and Houses	27	3	2	...	...	...	...	...	26	58
Contributions (including Grants-in-aid from Government)	3,756	452	6,231	324	651	2,118	2,590	181	1,064	17,367
Rents of Houses	1,212	298	812	...	40	96	179	...	1,483	4,120
Sales of Fruit, Grass, &c.	824	1,072	171	64	666	6,245	5,057	378	1,420	15,897
Miscellaneous	1,055	506	1,355	13	1,102	3,182	2,312	95	472	10,092
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	145	...	...	...	...	145
Miscellaneous	11	20	84	...	...	...	150	...	34	299
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	16	25	25	...	...	128	68	...	205	467
TOTAL RECEIPTS . *Rx.*	26,876	18,437	14,325	857	5,224	37,741	46,372	1,800	27,163	178,795
OPENING BALANCE . *Rx.*	7,347	3,990	1,566	138	1,028	11,548	10,321	238	8,026	44,202
GRAND TOTAL . *Rx.*	34,223	22,427	15,891	995	6,252	49,289	56,693	2,038	35,189	222,997

Disbursements.

INTEREST—											
Interest on Debt	...	...	...	...	...	...	...	...	483	483
REFUNDS—										
Refunds of Taxes	1,972	5,335	5	...	5	91	992	58	163	8,621
Miscellaneous Refunds	46	23	3	15	293	107	169	...	8	664
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishments	...	...	...	...	...	5	...	...	...	5
Rate and Cess Collecting Establishments	136	...	218	...	94	378	1,446	175	225	2,672
Other Collecting Establishments	688	728	29	2	26	185	146	...	155	1,959
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,182	536	794	67	409	2,348	2,803	139	1,641	9,919
Contributions towards Establishment in Government Offices	20	...	80	...	59	229	...	...	81	469
LAW AND JUSTICE—										
Jails	6	...	...	...	...	...	...	...	...	6
POLICE—										
Executive Force	4,363	1,535	1,571	...	859	5,250	8,319	...	4,544	26,441
Miscellaneous (including Cattle-pounds)	200	78	54	29	6	107	139	20	95	728
EDUCATION—										
Colleges and Schools	...	...	...	...	...	...	...	...	260	260
Grants-in-aid	420	87	...	...	...	33	60	...	...	600
MEDICAL—										
Professional Establishment	606	450	...	...	...	126	...	...	...	1,182
Hospitals and Dispensaries	948	711	311	...	759	3,594	3,563	...	2,376	12,262
Vaccination	81	56	48	...	46	99	127	...	150	607
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other charges)	643	489	1,070	...	64	2,219	3,102	...	591	8,178
Cemeteries (Establishment and other charges)	39	60	...	...	...	312	252	...	11	674
Conservancy (Establishment and other charges)	7,187	4,634	6,164	628	1,767	11,712	12,483	1,042	12,668	58,285
Water-supply (Establishment and other charges)	1,786	208	694	18	18	8	285	...	400	3,417
Statistical Establishments	163	...	8	...	...	...	...	...	...	171
SUPERANNUATION—										
Pensions and Gratuities	22	4	...	...	...	...	...	...	45	71
MISCELLANEOUS—										
Rents, Rates, and Taxes	...	36	...	...	12	97	120	...	...	265
Petty Establishments	635	160	1,205	7	129	1,650	381	...	178	4,345
Miscellaneous	910	766	84	18	177	1,618	2,427	111	304	6,415
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	167	92	...	...	...	...	...	18	133	410
Original Works—										
Buildings	2,011	487	170	...	...	486	2,411	28	243	5,836
Roads	211	158	2	...	...	168	...	...	...	539
Other Works	663	283	297	13	...	985	...	12	1,090	3,343
Maintenance and Repairs—										
Buildings	611	208	468	...	198	784	...	20	79	2,368
Roads	925	1,894	460	2	311	2,938	...	...	472	7,002
Port Appliances	...	...	...	...	...	...	5,962	...	...	5,962
Other Works	195	265	366	42	...	188	...	105	254	1,415
Petty Construction and Repairs	522	2	56	5	14	168	...	48	222	1,037
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	1,037	...	...	...	...	...	...	...	...	1,037
Investment in Government Securities or otherwise	...	...	...	...	87	...	...	...	884	971
Other Deposits and Advances	24	28	35	...	...	62	106	...	152	407
TOTAL DISBURSEMENTS . *Rx.*	28,419	19,313	14,192	846	5,333	35,947	45,293	1,776	27,907	179,026
CLOSING BALANCE . *Rx.*	5,804	3,114	1,699	149	919	13,342	11,400	262	7,282	43,971
GRAND TOTAL . *Rx.*	34,223	22,427	15,891	995	6,252	49,289	56,693	2,038	35,189	222,997

II.—ACCOUNT of TOWN and BAZAR FUNDS, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from Land, the property of the Funds	510	...	929	...	1,874	...	10	...	510	3,833
STAMPS—										
Sale of Stamps	370	...	...	...	...	...	...	...	...	370
EXCISE—										
License Fees and Duties	3,914	...	...	...	...	...	...	...	...	3,914
PROVINCIAL RATES—										
Rates and Cesses on Lands	113	...	...	...	494	...	...	...	...	607
ASSESSED TAXES—										
Taxes upon Houses	909	...	1,374	...	...	32,714	29	...	174	35,200
Licenses on Trades and Professions	157	...	...	...	...	157	...	...	3	317
Chowkidari Tax	638	...	...	...	...	...	482	...	...	1,120
Octroi	4,219	...	...	...	...	...	...	...	...	4,219
Miscellaneous (including Taxes on Horses and Carriages)	889	...	...	...	...	...	...	...	310	1,199
REGISTRATION—										
Fees and Miscellaneous	16	...	...	...	...	...	...	...	...	16
POLICE—										
Fees, Fines, and Forfeitures	685	...	459	...	...	...	25	...	7	1,176
Unclaimed Property	15	...	...	...	...	...	1	...	...	16
Miscellaneous (including Cattle-pound receipts)	73	...	175	747	...	...	19	...	8	1,022
EDUCATION—										
School-fees	190	...	201	...	...	...	...	...	...	391
Miscellaneous	735	...	17	...	...	...	...	...	...	752
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	66	...	...	...	68	...	28	162
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	961	...	...	...	...	68	...	...	1	1,030
Public Exhibitions and Fairs	...	...	...	...	...	226	...	...	...	226
Sanitation—										
Conservancy Tax and Fees	1,245	...	151	...	...	...	23	...	10	1,429
Sales of Manure, &c.	...	...	...	...	...	822	8	...	1	831
INTEREST—										
Interest on Government Securities and other Investments	1,335	...	...	...	...	42	...	...	70	1,447
MISCELLANEOUS—										
Sales of old Materials	...	...	1	...	...	...	16	...	2	19
Sales of Land and Houses	...	...	327	...	...	...	176	...	92	595
Contributions (including Grants-in-aid from Government	351	...	825	475	...	...	60	...	1,002	2,713
Rents of Houses	415	...	7,619	377	...	861	12	...	751	10,035
Sales of Fruit, Grass, &c.	270	...	...	27	...	50	46	...	166	559
Miscellaneous	1,733	...	1,267	...	207	1,621	128	...	90	5,046
PUBLIC WORKS—										
Tolls and Ferries	...	...	205	...	220	...	...	...	168	593
Miscellaneous	...	...	258	...	86	...	22	...	...	366
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	632	...	16	1	...	...	...	...	1	650
TOTAL RECEIPTS *Rx.*	20,375	...	13,890	1,627	2,881	36,561	1,125	...	3,394	79,853
OPENING BALANCE *Rx.*	(*a*) 6,049	...	8,223	207	1,938	6,088	689	...	1,779	24,973
GRAND TOTAL *Rx.*	26,424	...	22,113	1,834	4,819	42,649	1,814	...	5,173	104,826

Disbursements.

Refunds—											
Refunds of Taxes	...	...	...	...	...	7	...	...	...	7
Miscellaneous Refunds	49	...	114	...	...	66	33	...	1	263
Charges of Collection of Revenue—										
Rate and Cess Collecting Establishments	90	...	...	...	...	2,032	7	...	11	2,140
Other Collecting Establishments	272	...	129	...	236	412	36	...	13	1,098
General Administration—										
Establishments engaged in General Management and Accounts	500	...	799	91	...	564	19	...	653	2,626
Contributions towards Establishment in Government Offices	1,327	...	100	...	12	...	...	...	12	1,451
Law and Justice—										
Criminal Courts	169	...	...	...	...	...	...	...	...	169
Jails	62	...	...	...	...	...	...	...	...	62
Police—										
Executive Force	2,408	...	...	...	...	16,694	107	...	71	19,280
Miscellaneous (including Cattle-pounds)	273	...	45	92	...	650	135	...	15	1,210
Education—										
Inspection	11	...	150	...	...	...	...	...	...	161
Colleges and Schools	1,344	...	1,121	...	...	...	...	...	69	2,534
Scholarships and Prizes	...	...	36	...	...	...	...	...	...	36
Grants-in-aid	392	...	982	...	200	7	...	...	...	1,581
Medical—										
Professional Establishment	153	...	...	...	...	...	...	...	...	153
Hospitals and Dispensaries	151	...	1,556	27	134	199	142	...	229	2,438
Vaccination	...	...	209	...	...	660	1	...	...	870
Minor Departments—										
Public Gardens (Establishment and other charges)	1,439	...	14	...	293	113	29	...	54	1,942
Cemeteries (Establishment and other charges)	12	...	...	...	...	...	...	...	3	15
Public Fairs and Exhibitions	...	...	...	...	...	31	...	...	...	31
Conservancy (Establishment and other charges)	1,994	...	2,902	725	439	8,789	202	...	416	15,467
Water-supply (Establishment and other charges)	1,621	...	...	246	...	...	14	...	...	1,881
Statistical Establishments	19	...	85	...	...	9	...	...	...	113
Superannuation—										
Pensions and Gratuities	37	...	...	...	...	...	...	...	55	92
Miscellaneous—										
Rents, Rates and Taxes	2	...	...	...	...	...	...	...	...	2
Petty Establishments	66	...	2,474	...	330	8	...	...	127	3,005
Miscellaneous	3,074	...	191	1	430	358	35	...	84	4,173
Public Works—										
Supervising Establishment, Tools and Plant	149	...	358	...	...	...	...	...	...	507
Original Works—										
Buildings	614	...	680	...	...	...	315	...	...	1,609
Roads	26	...	293	...	...	...	...	...	...	319
Other Works	2	...	345	1502	540	...	...	...	480	1,869
Maintenance and Repairs—										
Buildings	1,134	...	580	...	...	...	...	...	283	1,997
Roads	357	...	533	...	...	...	...	...	705	1,595
Port Appliances	...	...	...	...	...	...	46	...	...	46
Other Works	137	...	...	...	18	...	...	...	50	205
Petty Construction and Repairs	251	...	286	...	439	5,851	...	...	...	6,818
Deposits and Advances—										
Other Deposits and Advances	1,846	...	72	...	...	143	...	...	1	2,062
Total Disbursements . *Rx.*	19,981	...	14,054	1,684	3,062	36,593	1,121	...	3,332	79,827
Closing Balance . *Rx.*	6,443	...	8,059	150	1,757	6,056	693	...	1,841	24,999
GRAND TOTAL . *Rx.*	26,424	...	22,113	1,834	4,819	42,649	1,814	...	5,173	104,826

(*a*) Includes Rx. 953 on account of Loralai Town Fund constituted in 1891-92.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1892.

Receipts.	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—									
Income from Land, the property of the Funds	17,325	...	64,378	81,703	...	...	...	118	118
PROVINCIAL RATES—									
Miscellaneous	...	...	9,402	9,402	...	...	...	...	...
ASSESSED TAXES—									
Licenses on Trades and Professions	...	...	9	9	...	...	...	...	...
REGISTRATION—									
Fees and Miscellaneous	...	...	70	70	...	...	...	...	...
MARINE—									
Hire of Vessels	3,219	...	626	3,845	358	88	...	220	666
Sale-proceeds of Vessels and Stores	...	66	...	66	1,165	...	78	1,150	2,393
Pilotage Receipts	...	3,160	16,720	19,880	20,256	...	20,777	8,308	49,341
Other Fees and Dues	219,693	12,455	291,037	523,185	107,753	6,646	30,870	111,354	256,623
MINOR DEPARTMENTS—									
Sanitation—									
Conservancy Taxes and Fees	...	...	800	800	...	...	...	...	...
Sales of Manure, &c.	...	...	534	534	...	...	...	...	...
Water-supply—									
Sale of Water	...	...	5,781	5,781	...	398	...	3,240	3,638
INTEREST—									
Interest on Government Securities and other Investments	3,515	...	10,330	13,845	2,116	78	1,863	403	4,460
SUPERANNUATION—									
Contribution towards Pensions, &c.	...	...	...	...	...	...	...	3	3
MISCELLANEOUS—									
Sales of old Materials	295	...	...	295	...	43	...	473	516
Sales of Land and Houses	...	...	18,406	18,406	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	1,321	...	...	1,321	415	1,100	...	2,434	3,949
Rents of Houses	...	...	73,024	73,024	...	...	...	405	405
Miscellaneous	1,594	...	190,031	191,625	1,506	238	...	531	2,275
PUBLIC WORKS—									
Tolls and Ferries	...	...	3,564	3,564	...	...	...	6	6
Miscellaneous	29,299	...	75	29,374	132	...	2	...	134
DEPOSITS AND ADVANCES—									
Loans from Government	390,000	...	20,000	410,000	...	6,377	...	5,000	11,377
Sale-proceeds of Investments	...	...	7,054	7,054	...	...	10,054	25,817	35,871
Other Deposits and Advances	...	...	24,715	24,715	13,543	...	...	...	13,543
TOTAL RECEIPTS . *Rx.*	666,261	15,681	736,556	1,418,498	147,244	14,968	63,644	159,462	385,318
OPENING BALANCE . *Rx.*	58,696	24,358	176,098	259,152	22,116	8,120	10,490	(*a*)110,362	151,088
GRAND TOTAL . *Rx.*	724,957	40,039	912,654	1,677,650	169,360	23,088	74,134	269,824	536,406

Disbursements.

INTEREST—									
Interest on Debt	55,651	...	214,381	270,032	4,449	...	...	11,425	15,874
REFUNDS—									
Refunds of Taxes	...	...	...	...	...	...	...	304	304
Miscellaneous Refunds	...	...	422	422	1,803	13	35	...	1,851
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess Collecting Establishments	34,636	...	...	34,636	...	...	...	16,512	16,512
Other Collecting Establishments	...	...	2,286	2,286	...	...	...	...	...
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	11,013	6,386	40,902	58,301	3,108	1,303	...	4,875	9,286
Contributions towards Establishment in Government Offices	...	...	375	375	360	111	...	33	504
POLICE—									
Executive Force	3,977	...	4,061	8,038	...	120	...	...	120
Miscellaneous (including Cattle-pounds)	...	...	...	...	2,618	...	...	...	2,618
MARINE—									
Dockyard and Port Establishments	35,910	5,515	13,355	54,780	29,504	1,661	8,946	31,104	70,615
Pilotage Establishments	...	3,061	9,285	12,346	18,492	...	22,859	2,990	44,341
Ship and Boat Establishments	20,310	174	6,147	26,631	8,268	1,952	70	3,268	13,558
Light-houses and Light-ships	20,283	423	5,291	25,997	...	1,729	2,294	2,678	6,701
Building, Purchase, and Repair of Ships	11,846	...	...	11,846	5,089	6,379	...	4,247	15,715
Miscellaneous	...	5,334	3,367	8,701	17,333	1,269	8,328	...	26,930
MEDICAL—									
Professional Establishment	...	...	121	121	518	...	...	...	518
Hospitals and Dispensaries	...	...	2,059	2,059	...	61	...	...	61
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	161	...	2,328	2,489	...	...	...	...	...
Water-supply (Establishment and other charges)	...	...	3,812	3,812	...	...	...	...	...
Statistical Establishment	...	...	34	34	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	1,049	...	1,424	2,473	446	56	...	852	1,354
MISCELLANEOUS—									
Rents, Rates, and Taxes	11,500	...	34,593	46,093	...	15	...	...	15
Petty Establishments	...	...	61	61	...	186	...	...	186
Miscellaneous	492	...	231,196	231,688	1,138	2,185	...	479	3,802
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	6	7,410	7,416	5,929	...	227	3,234	9,390
Stock not chargeable to any particular work	...	...	821	821	...	...	...	2,665	2,665
Original Works—									
Buildings	...	...	33,269	33,269	15,658	...	255	3,304	19,217
Roads	...	...	64	64	202	...	...	...	202
Port Appliances	...	...	6,124	6,124	...	...	...	32,646	32,646
Other Works	399,961	...	4,356	404,317	12,438	60	...	3,161	15,659
Maintenance and Repairs—									
Buildings	39	25	1,290	1,354	3,009	...	145	937	4,091
Roads	7,830	...	1,415	9,245	2,962	...	...	...	2,962
Port Appliances	2,645	...	42,017	44,662	...	...	...	3,736	3,736
Other Works	13,702	...	2,368	16,070	3,549	124	530	...	4,203
Petty Construction and Repairs	...	...	2,669	2,669	...	...	128	...	128
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	14,159	...	25,235	39,394	972	...	...	2,510	3,482
Repayment of Loans from the Public	...	...	...	...	5,000	...	...	4,078	9,078
Investment in Government Securities or otherwise	...	...	19,322	19,322	...	...	9,261	35,770	45,031
Stock Account	748	...	748	...	...	...	...	...	...
Other Deposits and Advances	9,625	...	8,611	18,236	2,221	...	7,020	24,241	33,482
TOTAL DISBURSEMENTS . *Rx.*	655,537	20,924	730,471	1,406,932	145,066	16,624	60,098	195,049	416,837
CLOSING BALANCE . *Rx.*	69,420	19,115	182,183	270,718	24,294	6,464	14,036	74,775	119,569
GRAND TOTAL . *Rx.*	724,957	40,039	912,654	1,677,650	169,360	23,088	74,134	269,824	536,406

(*a*) The closing balance shown in last year's account included Rx. 3,000 on account of the invested balance of the Karachi Port Trust.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1892.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	...	...	18,386	...	6,000	...	...	...	...	24,386
EXCISE—										
License Fees and Duties	12,593	...	...	...	...	...	...	...	...	12,593
PROVINCIAL RATES—										
Rates and Cesses on Lands	295	...	...	...	...	...	...	...	...	295
Miscellaneous	155	...	...	...	...	...	...	...	...	155
REGISTRATION—										
Fees and Miscellaneous	...	...	109	...	...	...	...	...	...	109
POLICE—										
Fees, Fines, and Forfeitures	...	220	...	...	...	...	...	...	8,517	8,737
Miscellaneous (including Cattle-pound receipts)	168	...	...	...	...	...	945	...	...	1,113
MARINE—										
Hire of Vessels	...	...	...	...	568	...	...	...	...	568
Other Fees and Dues	...	...	...	...	6,807	...	...	...	2,227	9,034
EDUCATION—										
School-fees	620	...	3,927	...	571	...	...	17,857	...	22,975
Miscellaneous	...	...	1,890	...	3	...	...	659	...	2,552
INTEREST—										
Interest on Government Securities and other Investments	152	...	222	400	8,385	268	853	819	344	11,443
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	7	...	...	...	...	7
Contributions (including Grants-in-aid from Government)	...	...	7,600	...	703	1,210	...	...	1,706	11,219
Rents of Houses	72	...	...	...	333	...	...	...	...	405
Sales of Fruit, Grass, &c.	...	...	73	...	...	...	...	...	...	73
Miscellaneous	...	...	131	...	3,075	719	1,748	...	830	6,503
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	12,931	...	...	...	...	12,931
Miscellaneous	...	...	...	...	...	...	11,492	...	...	11,492
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	20,103	...	...	...	974	21,077
Other Deposits and Advances	...	...	353	...	...	8	...	...	20	381
TOTAL RECEIPTS . *Rx.*	14,055	220	32,691	400	59,486	2,205	15,038	19,335	14,618	158,048
OPENING BALANCE . *Rx.*	1,122	853	5,636	662	16,428	1,926	8,221	3,955	4,776	43,579
GRAND TOTAL . *Rx.*	15,177	1,073	38,327	1,062	75,914	4,131	23,259	23,290	19,394	201,627

Disbursements.											
INTEREST—											
Interest on Debt	...	...	...	...	746	...	...	...	...	746	
REFUNDS—											
Miscellaneous Refunds	...	...	55	...	62	611	...	11	218	957	
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	316	...	23	...	...	...	...	...	...	339	
Other Collecting Establishments	...	...	3,144	...	3,047	...	...	...	...	6,191	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	...	...	1,166	...	2,155	...	...	837	511	4,669	
Contributions towards Establishment in Government Offices	...	...	180	...	106	...	...	...	13	299	
POLICE—											
Executive Force	...	134	...	...	144	2,216	...	...	7,483	9,977	
Miscellaneous (including Cattle-pounds)	92	...	...	...	...	...	734	...	...	846	
MARINE—											
Dockyard and Port Establishments	...	...	...	...	2,481	...	...	...	1,415	3,896	
Ship and Boat Establishments	...	...	...	...	2,278	...	...	...	...	2,278	
Building, Purchase, and Repair of Ships	...	...	...	...	1,263	...	...	...	...	1,263	
Miscellaneous	...	...	...	...	657	...	...	...	...	657	
EDUCATION—											
Inspection	...	...	...	...	...	...	...	...	30	30	
Colleges and Schools	981	...	9,120	...	5,687	...	...	12,354	...	28,142	
Scholarships and Prizes	...	...	60	205	1,464	...	...	...	...	1,729	
Grants-in-aid	150	...	...	20	...	...	...	...	...	170	
Miscellaneous	...	...	...	...	...	...	...	509	...	509	
MEDICAL—											
Professional Establishment	...	...	...	...	...	...	...	...	24	24	
Hospitals and Dispensaries	...	...	...	...	3,373	...	...	...	...	3,373	
MINOR DEPARTMENTS—											
Conservancy (Establishment and other charges)	...	...	...	...	1,136	...	...	...	...	1,136	
SUPERANNUATION—											
Pensions and Gratuities	...	...	...	...	3	...	...	...	1,119	1,122	
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	...	...	223	...	...	183	...	406	
Petty Establishments	...	...	...	...	624	...	...	...	...	624	
Miscellaneous	11,621	...	16,663	28	4,132	...	1,736	2,014	836	37,030	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	...	...	...	67	...	67	
Original Works—											
Buildings	...	...	...	...	...	...	13,304	18	...	13,322	
Other Works	...	...	...	...	951	...	...	...	...	951	
Maintenance and Repairs—											
Buildings	...	...	...	...	6	...	...	252	...	258	
Roads	...	...	...	...	6,219	...	...	...	1,217	7,436	
Other Works	...	...	...	26	1,124	...	...	...	...	1,150	
Petty Construction and Repairs	121	...	...	...	328	...	...	...	...	449	
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	...	...	20,000	...	820	3,298	295	24,413	
Other Deposits and Advances	...	...	651	...	215	2	...	...	10	878	
TOTAL DISBURSEMENTS . *Rx.*	13,281	134	31,062	279	58,424	2,829	16,614	19,543	13,171	155,337	
CLOSING BALANCE . *Rx.*	1,896	939	7,265	783	17,490	1,302	6,645	3,747	6,223	46,290	
GRAND TOTAL . *Rx.*	15,177	1,073	38,327	1,062	75,914	4,131	23,259	23,290	19,394	201,627	

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1891-92.

ACCOUNT

OF

MUNICIPALITIES FOR 1891-92.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India.	Central Provinces.	Burma.		Assam.	Number of Items.
			Upper.	Lower.		
RECEIPTS						
By Balance in hand at the close of last year . . .	*Rx.* (*a*)10,797	*Rx.* (*b*)40,028	*Rx.* 17,593	*Rx.* 65,097	*Rx.* (*c*)1,462	
Revenue.						
A.—Municipal Rates and Taxes—						
1. Octroi	20,833	80,216	...	...	...	1
2. Tax on houses and lands	1,109	2,960	19,190	46,218	4,551	2
3. Tax on animals and vehicles . . .	60	68	183	998	493	3
4. Tax on professions and trades . . .	766	1,479	79	...	...	4
5. Tolls (on-roads and ferries)	...	705	182	3,629	2,384	5
6. Water-rate	...	2,928	...	15,299	1,231	6
7. Lighting-rate	...	...	...	4,939	...	7
8. Conservancy (including scavenging and latrine-rate)	1,005	8,579	...	11,289	655	8
9. Others	...	5,148	...	...	...	9
B.—Realisations under Special Acts—						
1. Pounds	386	3,873	340	900	1,688	10
2. Hackney-carriage	19	76	1,049	2,416	...	11
3. Licenses for sale of spirits and drugs . .	563	...	...	...	...	12
4. Others	...	...	...	...	...	13
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows .	5,266	1,533	754	1,681	1,455	14
2. Sale-proceeds of lands and produce of lands, etc.	418	974	340	1,208	...	15
3. Conservancy receipts (other than taxes and rates)	1,035	658	373	793	509	16
4. Fees and Revenue from Educational Institutions	269	980	13	3,587	...	17
5. „ „ „ Medical Institutions .	179	830	246	1,334	...	18
6. „ „ „ Markets and Slaughter-houses	1,603	3,510	26,248	53,878	196	19
7. Fees and Revenue from tramways . .	...	...	...	1,341	...	20
8. Other fees	142	6	3,602	11,351	...	21
9. Fines under Municipal and other Acts . .	211	599	1,883	3,861	121	22
10. Interest on Investments—(i) General . .	100	6	...	1,387	...	23
(ii) Educational .	...	...	...	...	...	24
(iii) Medical . .	20	178	...	...	...	25
11. Premium on Loans	...	...	...	...	24	26
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General . . .	240	5,400	268	37,343	2,087	27
(ii) Educational . .	...	1,195	...	450	...	28
(iii) Medical . . .	...	12	...	2,779	...	29
2. From Local funds—(i) General . . .	...	213	...	16,839	65	30
(ii) Educational . .	...	...	...	400	...	31
(iii) Medical . . .	50	182	...	3,019	...	32
3. Other—(i) General	1,750	15,343	...	11	...	33
(ii) Educational	...	2,327	...	100	...	34
(iii) Medical	...	1,780	...	13	...	35
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	1	70	...	...	...	36
2. Other items	924	2,324	657	2,484	28	37
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government securities and withdrawal from Savings Bank . . .	4,,742	400	...	...	...	38
2. Loans from Government	12,992	20,500	3,500	...	...	39
„ raised in the market from private individuals	...	...	...	...	...	40
3. Realisations of Sinking Fund for repayment of loans	...	...	...	18,659	2	41
4. Advances—(i) Permanent	69	14	...	...	...	42
(ii) Other	579	6,168	138	18,537	122	43
5. Deposits	574	342	498	8,686	1	44
Total Receipts . Rx.	55,905	171,576	59,543	275,429	15,612	45
			77,136	340,526		
GRAND TOTAL .	66,702	211,604	417,662		17,074	46

(*a*) Falls short of the closing balance of last year which included Rx. 5,406 invested in Government Securities.
(*b*) Differs from last year's closing balance for corrections since made.
(*c*) Falls short of last year's closing balance owing chiefly to the exclusion of balances of municipalities since abolished.

PALITIES for 1891-92.

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx. 61,714	*Rx.* (*b*)36,086	*Rx.* (*b*)56,689	*Rx.* (*c*)77,865	*Rx.* 51,318	*Rx.* (*b*)54,479	*Rx.* 33,016	*Rx.* (*d*)161,391	*Rx.* 667,535
1	...	...	208,077	270,348	...	...	113,501	153,021	845,996
2	160,715	80,779	7,480	12,215	36,954	60,646	191,935	46,354	671,106
3	21,384	18,356	3,094	2,627	7,218	15,197	32,989	8,925	111,592
4	32,963	2,308	11,447	...	6,548	18,872	4,873	1,081	80,416
5	...	12,119	2,795	...	4,910	35,046	1,308	21,280	84,358
6	93,075	2,958	693	105	14,443	1,531	114,977	9,930	257,170
7	33,844	3,599	...	...	4,581	...	...	10	46,973
8	40,000	35,932	1,658	676	...	...	55,588	19,617	174,999
9	...	53,555	4,468	1,625	...	...	...	12,641	77,437
10	138	6,229	6,682	2,574	...	108	...	3,404	26,322
11	2,125	682	901	538	...	...	1,362	166	9,334
12	...	92	...	...	...	...	14,375	55	15,085
13	2,780	4,453	...	...	...	527	1,275	116	9,151
14	2,324	7,245	25,707	8,849	2,827	2,424	10,657	4,713	75,435
15	70,408	881	5,912	3,666	1,886	9,133	1,000	14,763	110,589
16	534	2,009	9,442	12,229	2,619	2,003	334	8,425	40,963
17	...	3,612	938	16,761	...	7,478	...	9,718	43,356
18	...	2,153	110	2,222	...	853	...	282	8,209
19	16,726	4,753	8,495	4,052	2,432	12,710	23,172	17,280	175,055
20	4,959	350	...	...	...	...	3,619	245	10,514
21	2,716	311	1,118	700	13,810	4,913	...	2,623	41,292
22	3,077	3,495	3,081	1,573	234	2,079	1,388	7,796	29,398
23	1,514	217	1,523	518	...	348	27,536	2,578	35,727
24	...	275	3	54	....	81	...	112	525
25	40	2,081	34	476	...	1,028	...	113	3,970
26	10,259	...	192	...	...	...	...	103	10,578
27	...	2,027	103,787	2,073	3,951	28,868	...	399	186,443
28	...	140	88	16,065	...	2,953	...	13,503	34,394
29	...	116	...	225	...	490	...	2,267	5,889
30	889	1,926	2,694	55	...	855	...	1,149	24,685
31	..	50	339	3,981	...	13	...	5,470	10,253
32	...	1,235	5	5,436	...	7,092	...	1,431	18,450
33	2,205	3,187	2,901	217	...	917	...	1,659	28,190
34	...	110	42	101	...	223	...	837	3,740
35	...	2,376	53	125	...	344	...	521	5,212
36	2,328	1,245	2,873	3,071	678	4,068	...	665	14,999
37	9,243	4,452	1,421	23,032	2,174	1,445	12,298	7,307	67,789
38	941	...	4,970	3,395	...	232	470,925	8,744	494,349
39	...	3,750	169,105	42,738	...	6,350	...	20,330	279,265
40	230,100	2,500	2,060	...	...	...	335,300	1,700	571,660
41	4,194	...	...	220	3,264	56	250	155	26,800
42	...	434	...	....	5	38	} 4,823,490	629	} 4,877,465
43	...	13,913	385	86	9,072	1,182		2,604	
44	15,869	4,518	762	183	23,060	18,360	138,726	19,662	231,241
45	765,350	290,423	595,335	442,811	140,666	248,463	6,380,878	434,383	9,876,374
46	827,064	326,509	652,024	520,676	191,984	302,942	6,413,894	595,774	10,543,909

(*d*) Exceeds last year's balance owing chiefly to the inclusion of Dispensary balance of certain municipalities in Khandesh district incorporated with the General Municipal balance.

ACCOUNT of MUNICI

	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
Disbursements.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Expenditure.						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,324	4,188	3,296	17,106	702	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	897	8,298	2,085	4,066	472	2
3. Collection of tolls on roads and ferries	...	17	...	...	608	3
4. Survey of land	...	15	1,887	220	...	4
5. Refunds	3,172	20,906	548	665	182	5
6. Pensions and Gratuities	14	81	...	767	...	6
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	7	297	969	3,086	16	7
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	656	617	2,553	8,531	168	8
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	3,152	...	11,214	36	168	9
4. Rewards for destruction of wild animals and snakes	...	87	...	...	10	10
C.—Public Health and Conveniences—						
1. Water-supply — Capital outlay	16,756	21,418	218	...	89	11
1. Water-supply — Establishment, etc.	2,293	5,602	...	8,523	2,254	12
2. Drainage — Capital outlay	...	651	292	...	83	13
2. Drainage — Establishment, repairs, etc.	78	519	...	...	421	14
3. Conservancy (including road cleaning and watering) and Latrines	7,133	24,854	9,053	38,284	3,880	15
4. Hospitals and Dispensaries	1,520	8,473	4,363	32,425	677	16
5. Vaccination	53	148	439	1,443	81	17
6. Markets and Slaughter-houses	24	1,261	10,279	12,117	379	18
7. Pounds	96	1,283	185	292	320	19
8. Dâk-bungalows and serais	...	205	148	93	18	20
9. Arboriculture, public gardens and experimental cultivation	1,395	994	4	1,962	13	21
10. Registration of births and deaths	2	...	...	1,062	13	22
11. Public works:						
(*i*) Establishment	297	613	1,483	9,953	561	23
(*ii*) Buildings	591	524	31	1,061	1,820	24
(*iii*) Roads	3,010	9,567	9,920	40,953	792	25
(*iv*) Stores	34	161	...	225	79	26
(*v*) Miscellaneous works	4,977	...	...	...	...	27
D.—Public Instruction—						
1. Schools and Colleges	1,891	3,752	260	22,824	...	28
2. Contributions	375	7,392	...	...	467	29
3. Libraries, Museums, Menageries, etc.	78	201	40	19	...	30
E.—Contribution— (for general purposes)	2,920	1,882	2,056	676	...	31
F.—Miscellaneous—						
1. Interest on loans — Previous years	...	664	572	21,634	...	32
1. Interest on loans — Current year	599	2,909	124	9	61	33
2. Discount	...	...	...	...	...	34
3. Actual cost of works done for private individuals	...	...	...	...	...	35
4. Other items	852	629	323	717		36
TOTAL EXPENDITURE . Rx.	54,196	128,208	62,342	228,749	14,658	37
Carried forward . Rx.	54,196	128,208	62,342	228,749	14,658	38

PALITIES for 1891-92—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	33,354	18,746	11,636	18,934	3,762	10,250	22,652	20,577	166,527
2	12,892	13,890	28,604	21,462	5,012	5,858	23,932	19,381	146,849
3	...	600	211	...	...	306	168	1,239	3,149
4	686	163	150	513	...	72	...	902	4,608
5	...	185	114	15,858	164	363	..	4,865	47,022
6	1,316		732	31	522	27	3,389	4,114	11,008
7	2,525	3,433	37	1,122	219	139	9,043	3,707	24,600
8	36,059	13,953	11,321	6,775	4,775	9,007	31,440	18,340	144,195
9	...	1,108	41,574	52,381	...	...	25,829	448	135,910
10	...	572	125	216	99	152	...	57	1,318
	...								
11	77,949	5,075	166,086	47,477	1,460	2,266	222,708	41,915	603,417
12	29,557	3,896	6,202	6,902	7,684	4,255	17,468	15,035	109,671
13	8,871	3,985	5,737	10,546	1,154	6,802	47,659	9,965	95,745
14	11,000	5,497	4,369	4,089	863	1,623	18,702	3,337	50,488
15	107,266	80,032	80,023	43,363	37,880	43,521	124,474	75,227	680,990
16	3,761	25,855	9,820	33,714	3,791	23,623	6,041	18,939	173,002
17	1,532	1,778	1,699	2,469	1,078	2,178	1,606	2,233	16,737
18	4,613	1,024	2,782	1,153	574	907	29,781	5,672	70,566
19	86	583	2,305	641	...	...	...	712	6,503
20	...	371	496	299	...	2,318	...	843	4,791
21	1,198	1,231	4,590	12,328	1,123	760	9,206	5,003	39,807
22	1,152	1,097	469	684	808	1,260	2,353	393	9,293
23	3,129	4,735	3,414	3,223	2,964	2,708	11,078	2,089	46,247
24	3,684	5,503	11,784	18,169	426	10,326	40,599	8,888	103,406
25	162,439	43,216	33,815	22,701	12,624	24,381	107,471	41,477	512,366
26	...	747	131	424	634	496	...	186	3,117
27	...	...	...	...	158	95	...	1,008	6,238
28	476	7,490	7,316	50,292	...	17,063	7,075	52,901	171,340
29	...	5,494	4,408	2,201	1,092	8,548	...	6,927	36,904
30	960	23	641	694	849	2,651	997	3,707	10,860
31	1,003	575	17,197	10,905	5,000	2,328	...	3,090	47,632
32	...	755	1,599	974	1,391	197	6,679	434	34,899
33	110,712	1,340	15,964	11,946	12,968	1,179	142,006	10,964	310,781
34	...	21	...	83	...	...	...	149	253
35	1,869	1,100	1,170	587	491	243	...	154	5,614
36	4,251	11,745	7,252	12,799	1,404	6,699	6,116	13,435	66,556
37	622,340	265,833	483,773	421,955	110,969	192,601	918,472	398,313	3,902,409
38	622,340	265,833	483,773	421,955	110,969	192,601	918,472	398,313	3,902,409

ACCOUNT of MUNICI

DISBURSEMENTS.	India.	Central Provinces.	Burmá. Upper.	Burmá. Lower.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Brought forward .	54,196	128,208	62,342	228,749	14,658	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund)	...	535	...	...	...	2
(*b*) In Savings Bank	.....	118	...	...	...	3
2. Payments to Sinking Fund . . .	...	...	...	9,029	32	4
3. Repayment of Loans	692	2,737	1,413	27,951	65	5
4. Advances—						
(*a*) Permanent	74	37	10	5	...	6
(*b*) Other	1,067	6,784	27	23,326	71	7
5. Deposits	99	352	297	7,437	...	8
TOTAL DISBURSEMENTS . *Rx.*	56,128	138,771	64,089	296,497	14,826	9
Closing Balance . . . . . *Rx.*	10,574	72,833	13,047	44,029	2,248	10
			77,136	340,526		
GRAND TOTAL . *Rx.*	66,702	211,604	7,662		17,074	11
Memorandum of Liabilities and Claims.						
Liabilities—						
Balance of Loans	25,232	90,793	383,054		1,233	12
Less balance, Sinking Funds	...	...	13,950		60	13
NET BALANCE OF LOANS .	25,232	90,793	369,104		1,173	14
Deposits	508	2	5,175		...	15
	25,740	90,795	374,279		1,173	16
Claims—						
Advances recoverable	881	1,225	14,258		75	17
NET AMOUNT OF DEBT. . *Rx.*	24,859	89,570	360,021		1,098	18

PALITIES for 1891-92—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	622,340	265,833	483,773	421,955	110,969	192,601	918,472	398,313	3,902,409
2	...	...	915	2,872	...	3,702	399,703	902	408,629
3	...	...	...	...	...	7	(a)162,014	1,597	163,736
4	17,150	350	500	594	5,540	619	13,486	1,000	48,300
5	32,360	2,674	31,802	(b)9,699	...	1,470	25,510	11,337	147,710
6	105	431	8	4	6,500	386	4,804,031	120	4,886,922
7	10,851	14,683	73	219	2,521	1,327		14,262	
8	14,308	3,041	10,128	98	22,404	19,058	72,317	17,400	166,939
9	697,114	287,012	527,199	435,441	147,934	219,170	6,395,533	444,931	9,724,645
10	129,950	39,497	124,825	85,235	44,050	83,772	18,361	150,843	819,264
11	827,064	326,509	652,024	520,676	191,984	302,942	6,413,894	595,774	10,543,909
12	(c) 2,323,917	42,839	423,330	332,735	287,000	30,063	3,552,977	232,678	7,725,851
13	63,869	1,354	100	12,242	85,877	2,102	42,625	9,865	232,044
14	2,260,048	41,485	423,230	320,493	201,123	27,961	3,510,352	222,813	7,493,807
15	12,336	2,906	1,027	...	15,156	17,224	28,899	12,423	95,656
16	2,272,384	44,391	424,257	320,493	216,279	45,185	3,539,251	235,236	7,589,463
17	33,908	15,114	3,150	36	8,386	2,318	3,866	12,569	95,786
18	2,238,476	29,277	421,107	320,457	207,893	42,867	3,535,385	222,667	7,493,677

(a) Deposit at Bank of Bombay.
(b) Includes Rx. 20 being the repayment of the unauthorized loan raised in 1890-91.
(c) Last year's balance was understated by Rx. 700.

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
INDIA.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889	12,500	5 p. c.	22,623	...	12,930	492
		G. I. F. D. No. 1471, dated 12th January 1892	21,800	5 „				
Quetta Do.	Water Works	G. I. F. D. No. 1562, dated 14th April 1891, and No. 4163, dated 3rd October 1891	2,747	4½ „	2,609	...	62	200
Mhow Cantonment Committee.	Mhow Water Works	G. I. F. D. No. 1957, dated 15th July 1886	20,000	4½ „	23,672	...	...	1,037
		G. I. F. D. No. 2975, dated 5th June 1888	1,000					
		G. I. F. D. No. 310, dated 17th January 1889	6,009					
		G. I. F. D. No. 6145, dated 6th December 1889	2,991					
CENTRAL PROVINCES.		TOTAL INDIA	67,047		48,904	...	12,992	1,729
Nagpore Municipality.	Extension of the Ambajhari Water Works to the Civil Station, etc.	C. C. No. $\frac{6112}{315}$, dated 15th October 1889 and No. C34, dated 12th March 1892	40,000	4½ p. c	38,557	...	10,000	973
Jubbulpore Do.	Construction of Water Works.	G. I. F. D. No. 3745, dated 18th November 1879	61,000	(a)	...	41,900	...	1,600
		G. I. H. D. No. 131, dated 28th November 1884						
Burhanpur Do.	Water-supply	C. C.'s No. 3024-323, dated 14th May 1891	10,500	4½ p.c.	10,336	...	10,500	164
		TOTAL CENTRAL PROVINCES	111,500		48,893	41,900	20,500	2,737
BURMA.								
Rangoon Municipality.	Water Works	G. I. F. D. No. 2801, dated 27th August 1877	39,000	4½ p. c.	13,925	...	...	3,166
	Ditto	G. I. F. D. No. 3135, dated 7th October 1888, and No. 453, dated 24th January 1883	110,000	5½ „	...	55,000	...	17,500
	Drainage Scheme	G. I. F. D. No. 3470, dated 29th June 1887, and Nos. 156 and 4104, dated 10th January and 9th August 1889, respectively	300,000	5½ „	...	294,250	...	5,750
Prome Do.	Water Works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884	20,000	5 „	8,550	...	...	1,255
Kyaukphyu Do.	Construction of Bazar.	C. C. No. 900-6 A. M., dated 27th January 1890	1,000	5 „	768	...	...	232
Mergui Do.	Ditto	C. C. No. 123-14 T. M., dated 10th June 1890	200	5 „	152	...	...	48
Minbu Do.	Ditto	C. C. No. 122-10 U. M., dated 6th June 1889	700	4½ „	366	...	...	178
Pokokku Do.	Ditto	Ditto	2,400	4½ „	2,042	...	...	358
Monywa Do.	Ditto	G. I. F. D. No. 5291, dated 15th October 1889	1,500	4½ „	1,251	...	...	127
Yosagyo Do.	Ditto	C. C. No. 82-64 U. M., dated 2nd December 1890	500	5 „	410	...	...	90
Pyinmana Do.	Ditto	C. C. No. 723-17. U. M., dated 19th December 1889	3,500	4½ „	3,064	...	...	436
Yeu Do.	Ditto	C. C. No. 81-54 U. M., dated 2nd December 1890	1,000	5 „	911	...	1,000	89
Toungdwingyi Do.	Ditto	C. C. No. 74-65 U. M., dated 2nd December 1890	1,000	5 „	1,000	...	1,000	...
Sagaing Do.	Ditto	C. C. No. 22 U. M., dated 16th July 1890	1,500	5 „	1,365	...	1,500	135
Moulmein Port Fund.	Construction of Wharves, etc.	G. I. F. D. No. 2232, dated 30th July 1885	8,000	4½ „	4,366	...	...	972
Rangoon Port Trust.	Carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886	89,404	5 „	...	79,404	...	5,000
Magwe District Fund.	Construction of Bazars and a slaughter-house	G. I. F. D. No. 4664, dated 27th September 1890	1,000	4½ „	1,000	...	1,000	...
		TOTAL BURMA	580,704		39,170	428,654	4,500	35,336

(a) Rx. 10,000 without interest for 3 years and thereafter with interest at 3 per cent., Rx. 40,000 with interest at 4 per cent., and Rx. 11,000 at 6 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
ASSAM.								
Shillong Municipality.	Providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and L. G. No. 2722, dated 31st May 1883 .	1,500	4½ p. c.	1,053	...	...	65
	Extending the Shillong Water-supply.	L. G. No. 7117, dated 31st October 1884 . . .	200	6 „	...	180	...	...
		TOTAL ASSAM .	1,700		1,053	180	...	65
BENGAL.								
Calcutta Municipality.	Water Works and Drainage and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879 . . .	783,120	4½ p. c.	558,047	...	...	22,010
		B. G. No. 61 $\frac{T.}{M.}$, dated 17th May 1882	549,960	6 „				
		B. G. No. 459, dated 26th February 1883 . .	150,000	5 „				
		B. G. Notification, dated 11th March 1883 . . .	140,000	4½ „				
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. Notification, dated 30th June 1884	150,000	4½ „				
		B. G. Notification, dated 17th June 1885	250,000	5 „				
		B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886	262,500	5 „	...	1,765,870 (*b*)	230,100	10,350
		B. G. No. 3654, dated 28th August 1887 . . .	155,450	5 „				
		B. G. No. M. $\frac{3L}{1}$3, dated 28th February 1889 . .	190,000	5 „				
		B. G. No. M. $\frac{3L}{1}$10, dated 26th September 1889 . .						
		G. I. No. 2313, dated 9th May 1890	300,000	5 „				
		G. I. No. 53, dated 20th May 1891	400,000	(*a*)				
Darjeeling	Do.	Water Works . .	F. D. No. 934, dated 17th February 1877 . . .	4,000	4½ p. c.	2,138	...	...	202
	Ditto . .	B. G. No. $\frac{T.}{209}$, dated 26th May 1879, 377$\frac{T.}{M.}$, dated 17th June 1882, and 2140 P., dated 23rd December 1882 . . .	6,000	6 „	...	2,150	...	350
Burdwan	Do.	Water Works . .	B. G. Notifications, dated 26th February 1883, 11th July 1886 and 18th December 1891	15,000	4½ „	...	11,100	2,500	500
Howrah	Do.	Construction of Portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notifications, dated 11th February 1886 and 8th July 1886	10,000	(*c*)	...	5,000	...	700
Bhagulpur	Do.	Water Works .	F. D. No. 3674, dated 7th July 1888 . . .	5,000	6 p. c.	...	4,500	...	500
Dacca	Do.	Ditto . . .	B. G. No. M $\frac{3L}{3}$17, dated 3rd December 1889 . .	12,500	4½ „	12,378	...	...	122
Bali	Do.	Purchase of Office Building.	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885 . . .	798	6 „	...	498	...	59
Suri	Do.	Construction of a Market	G. I. F. D. No. 5815, dated 24th October 1888 . .	100	*Nil*	...	50	...	25
Rajshahye	Do.	Improvement of Drainage.	B. G. No. M. $\frac{3L}{3}$6, dated 22nd April 1890 . . .	1,500	4½ p. c.	1,391	...	750	109
Faridpur	Do.	Excavation of Tank and Metalling of Roads.	B. G. No. M. $\frac{3L}{12}$6, dated 12th August 1890 . . .	500	4½ „	500	...	...	...
Commillah	Do.	Excavation of Tank and Compensation for Lands acquired.	B. G. No. M. $\frac{3L}{13}$7, dated 4th September 1890 . . .	250	4½ „	134	...	...	116
Serampore	.	Drainage . . .	B. G. No. M. $\frac{3L}{11}$ 7, dated 26th November 1890 . .	3,000	4½ „	3,000	...	3,000	...
		Carried forward .	3,389,678		577,588	1,789,168	236,350	35,034

(*a*) Rx. 380,000 with interest at 4½ per cent. and Rx, 20,000 without interest.
(*b*) The balance of this loan was understated by Rx. 700 in last year's account.
(*c*) Rx. 5,000 with interest at 4½ per cent. and Rx. 5,000 at 6 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL —*contd.*		Brought forward .	3,389,678		577,588	1,789,168	236,350	35,034
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	176,500	4½ p. c.	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878 . . .	534,035	4½ „	399,438	...	...	14,159
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886 . .	2,584,566	4 „	2,584,566	...	390,000	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	(*a*)	...	600,000	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No. $\frac{2L}{10}$ S, dated 14th January 1890 . . .	14,500	4½ p. c.	12,723	...	6,377	...
Dinagepur District Board.	Bridging Roads . .	B. G. No. M. L. $\frac{2L}{1}$ 27, dated 10th July 1890 . . .	20,000	4½ „	8,000	...	4,000	...
Julpaiguri Do.	Construction of Bridges	B. G. No. M. $\frac{2L}{3}$ 11, dated 21st October 1890 . .	2,500	4½ „	2,062	...	...	438
Patna Do.	Ditto and Metalling of Roads.	B. G. No. L. $\frac{2D}{2}$ 13, dated 16th October 1890 . . .	8,000	4½ „	7,207	...	4,000	793
Sarun Do.	Repairing roads and bridges damaged by flood.	B. G. No. 1283, dated 29th June 1891	5,000	4½ „	4,512	...	5,000	488
		TOTAL BENGAL .	7,334,779		3,772,596	2,389,168	645,727	50,912
N.-W. P. AND OUDH.								
Naini Tal Municipality.	Drainage Scheme .	N.-W. P. Government No. 102A (Municipal), dated 16th March 1876 . . .	2,500	4½ p. c.	2,147	...	...	...
	Protective Works .	G. I. F. D. No. 2672, dated 31st August 1881 . .	15,000	4½ „	9,446	...	...	499
	Water Works Project	N.-W.P. Government No. $\frac{2034}{X-314}$, dated 14th May 1891 .	15,000	*Nil*	15,000	...	15,000	...
Saharanpur Do.	City Minor Drainage Scheme.	N.-W. P. Board of Revenue No. $\frac{371}{X-5}$, dated 9th March 1886	2,500	6 p. c.	...	700	...	300
Dehra Do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886 . . .	1,200	7 „	...	800	...	...
Mussoorie Do.	Conservancy Scheme .	N.-W. P. Government No. $\frac{1679}{XI-596}$, dated 2nd October 1887	1,500	7 „	...	1,100	...	100
	Water Works Scheme.	N.-W. P. Government No. $\frac{472}{X1-499A}$, dated 19th March 1891	1,000	6 „	...	1,000	1,000	...
Bara Banki Do.	Enlargement of Market Stalls.	N.-W. P. Government No. $\frac{2005}{XI-581A}$, dated 28th July 1890	60	7 „	...	60	60	...
	General purposes .	N.-W. P. Government No. $\frac{323}{XI-581A}$, dated 23rd February 1892	600	4½ „	600	...	600	...
Lakhimpur Do.	Construction of Market Stalls.	Demi-official from Government and Municipal Board Resolution, dated 4th August 1885	300	5 „	...	50	...	50
		Carried over .	39,660		27,193	3,710	16,660	949

(*a*) Rx. 300,000, with interest at 5½ per cent., and Rx. 300,000, at 4½ per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Total Amount owing on 31st March 1892.		Tansactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
N.-W. P. & Oudh—*contd.*		Brought forward .	*Rx.* 39,660		*Rx.* 27,193	*Rx.* 3,710	*Rx.* 16,660	*Rx.* 949
Partabgarh Municipality.	Construction of a pucka well.	N.-W. P. Government No. 913, dated 1st November 1882, and No. 65, dated 4th January 1883 .	100	5 p. c.	...	...	...	9
Agra Do.	Water Works Project .	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890, and No. $\frac{2934}{X-314}$, dated 14th May 1891	112,500	4½ „	112,500	...	12,500	...
Allahabad Do.	Ditto ditto .	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890, and No. $\frac{1202}{X-47}$, dated 29th February 1892 . .	153,505	4½ „	153,505	...	31,005	...
Benares Do.	Ditto ditto .	N.-W. P. Government No. $\frac{1267}{X-32}$, dated 24th February 1890, and No. $\frac{2934}{X-314}$, dated 14th May 1891 . . .	105,000	4½ „	105,000	...	100,000	...
	Ditto ditto .	N.-W.P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890 .	40,000	5 „	...	10,000	...	30,000
Meerut Do.	Land acquired for branch Railway Line to Kaisarganj.	N.-W. P. Government Nos. $\frac{2607 \& 2653}{XI-108}$, dated 15th and 26th November 1890, respectively	1,807	*Nil*	422	...	...	844
Cawnpore Do.	Water Works Project .	N.-W. P. Government No. $\frac{1773}{X-47}$, dated 21st March 1892	10,000	4½ p.c.	10,000	...	10,000	...
Shajehanpur Do.	Building a new dispensary.	N.-W. P. Government No. $\frac{486}{X-76}$, dated 24th January 1891 . . .	2,000	4½ „	...	1,000	1,000	...
		Total N.-W. P. and Oudh .	464,572		408,620	14,710	171,165	31,802
Punjab.								
Delhi Municipality.	Water Works . .	P. G. No. 892, dated 6th November 1890 .	60,000	5 p. c.	42,098	...	39,586	...
Simla Do.	Ditto . . .	G. I. F. D. Nos. 3328 and 126, dated 22nd January 1879, and 16th September 1881, respectively	70,000	4 „ (*a*)	49,874	...	...	1,969
	Town Hall . .	G. I. F. D. Nos. 3818 and 1144, dated 22nd October 1886 and 6th March 1889, respectively . . .	20,000	4½ „	18,037	...	...	407
	Ditto . . .	G. I. F. D. No. 3175, dated 1st September 1884 . .	15,000	6 „	...	15,000	...	...
Lahore Do.	Water Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 . . .	177,500	4 „ (*b*)	164,759	...	...	1,997
Rawal Pindi Do.	Water Works . .	G. I. Telegram, dated 23rd February 1887 . . .	13,100	6 „	...	11,000	...	700
Peshawar Do.	City Water-supply Scheme.	P. G. No. 110, dated 6th February 1889 . . .	15,000	5 „	10,500	...	...	4,500
Edwardesabad Do	City Extension . .	P. G. Nos. 280 and 856, dated 2nd May and 28th October 1890, respectively .	3,500	5 „	600	...	...	100
Dera Ghazi Khan Do.	River Protective Works	P. G. No. 499, dated 9th July 1890	23,400	4 „	18,689	...	974	6
Ludhiana Do.	Sewage Works . .	P. G. No. 102 B., dated 4th March 1892 . . .	6,000	5 „	2,178	...	2,178	...
		Total Punjab .	403,500		306,735	26,000	42,738	9,679

(*a*) Exclusive of ½ per cent. credited to Sinking Fund.
(*b*) Exclusive of ½ per cent. on a portion of the loan of Rx. 67,500 credited to Sinking Fund.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
MADRAS.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869 G. I. F. D. No. 1862, dated 8th July 1869 G. I. F. D. No. 2527, dated 23rd August 1873	143,000	4 p.c.(*a*)	143,000	...	...	...
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881	10,000	5 „	...	10,000	...	...
		M. G. No. 363, dated 15th February 1883	30,000	5 „	...	30,000	...	...
		M. G. No. 487, dated 9th March 1885 M. G. No. 11M., dated 10th April 1885 M. G. No. 458M., dated 3rd September 1885	30,000	(*b*)	...	30,000	...	...
		M. G. No. 1562M., dated 18th October 1890	5,000	5 p. c.	...	5,000	...	...
		M. G. No. 765M., dated 11th August 1887	10,000	6 „	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888	15,000	5 „	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889	15,000	5 „	...	15,000	...	...
	Extension of Water-supply.	M. G. No. 1427M., dated 25th October 1889	2,000	5 „	...	2,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879	2,000	6 „	...	2,000	...	...
	Extension of Water-supply.	M. G. No. 2505, dated 23rd December 1881	25,000	5 „	...	25,000	...	...
Cochin Do.	Completion of the Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889	1,400	4½ „	841	...	...	193
Cuddapa Do.	Water-supply	G. I. H. D. No. 41, dated 18th April 1887	5,000	6 „	...	4,900	...	...
Coonoor Do.	Construction of a Slaughter House.	G. I. H. D. Nos. 126 and 2, dated 21st October 1884 and 9th January 1886, respectively	700	6 „	...	700	...	...
	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1792, dated 8th September 1875	725	4½ „	145	...	...	33
	Construction of Drainage Works.	M. G. No. 184, dated 13th March 1891	1,000	4½ „	950	...	...	50
Ootacamund Do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th September 1886, respectively	6,000	6 „	...	6,000	...	...
	Completion of certain Roads and Water-supply Channels.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1761, dated 3rd September 1875	1,242	4½ „	344	...	...	77
	Kandal Drainage	M. G. No. 443, dated 11th June 1891	1,750	4½ „	1,750	...	1,750	...
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892	4,300	4½ „	4,300	...	4,300	...
Madura Do.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	500	5 „	...	500	...	...
	Water-supply	Ditto ditto	500	5 „	...	500	...	...
	Ditto	G. I. H. D. No. 79, dated 21st June 1886	2,700	6 „	...	2,700	...	...
Kombhakonam Do.	Construction of Drains	M. G. No. 101, dated 13th February 1890	6,000	4½ „	2,000	...	...	...
Mangalore Do.	Construction of a building for the storage of petroleum.	G. I. H. D. No. 158, dated 10th December 1886	700	6 „	...	(*c*)400	...	100
Vizagapatam Do.	Construction of an Iron Pontoon Bridge.	M. G. No. 522 M., dated 4th May 1889	2,500	6 „	...	500	...	1,000
Calicut Do.	Railway extension to Calicut.	M. G. Nos. 867, dated 6th December 1889, and 53, dated 15th January 1891	3,000	4½ „	2,900	...	...	...
Mayavaram Do.	Construction of two markets and a School Building.	M. G. Nos. 91, dated 3rd February 1891, and 180, dated 11th March 1891	850	4½ „	633	...	300	17
		Carried over	325,867		156,863	160,200	6,350	1,470

(*a*) Exclusive of 2 per cent. for Sinking Fu nd for repayment of loan.
(*b*) Rx. 28,200, with interest at 6 per cent. and Rx. 1,800, at 5 per cent.
(*c*) In last year's account the balance of th is loan was overstated by Rx. 100 which was paid from the Sinking Fund.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
MADRAS—*contd.*		Brought forward .	325,867		156,863	160,200	6,350	1,470
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, secs. 29 and 30, and M. G. Nos. 320 and 205, dated 18th June 1886, and 10th March 1892, respectively .	582,890	4½ p.c.	495,424	...	80,000	10,000
Calicut Local Fund Board.	Completion of the Tamracheri Ghat Road and approach in Wynaad.	G. I. F. D. No. 926, dated 7th February 1874 . . .	8,900	4½ „	933	...	...	467
Tellichery Do.	Completion of the Peria Ghat Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875. . .	6,000	4½ „	2,131	...	...	300
Saidapet Do.	Construction of an Iron Girder Bridge across the Kortaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876, respectively	19,979	4½ „	8,515	...	...	1,104
		TOTAL MADRAS .	943,636		663,866	160,200	86,350	13,341
BOMBAY.								
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and IV of 1873 and 1879 . .	2,117,075	4½ p. c.	2,040,970	...	...	12,617
	Purchase of certain Government properties held by the Trust .	Ditto ditto . .	84,468	*Nil*	44,905	...	...	12,618
	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875	760,000	4½ p.c.	616,104	...	...	...
	Dock Extension Works.	G. I. F. D. Nos. 4484, 3457, 6914, 604, 4511, 506, 164, and 3635, dated 4th December 1886, 27th June 1888, 31st December 1888, 5th February 1890, 18th September 1890, 16th December 1886, 22nd April 1887, and 28th August 1891, respectively	940,000	4 „	898,622	...	20,000	...
	Purchase of Foreshore Properties . .	Section 30 of Act VI of 1879 .	754,280	4 „	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49 of 26th January 1882	760,000	4 „	...	143,588	...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	4 „	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 179 of 25th May 1887	100,000	5 „	...	90,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275 of 10th August 1887	100,000	5 „				
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881	G. R. No. 137 of 22nd June 1888	70,000	5 „	...	243,300	...	...
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889 . .	82,300	5 „				
Karachi Do.	Improvement of Karachi Harbour.	G. I. No. 590 M. of 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886 .	71,150	4½ „	67,520	...	...	1,264
	Ditto	G. I. No. 1427, dated 17th June 1886; G. R. P. W. D. Nos. 375 C. W. and 1096, dated 1st July 1886 . .	155,000	4½ „	153,754	...	5,000	1,246
		Carried over .	6,094,273		3,821,875	1,331,168	25,000	27,745

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bombay—*contd.*		Brought forward .	6,094,273		3,821,875	1,331,168	25,000	27,745
Karachi Port Trust—*contd.*	Improvement and Extension of the Wharf Accommodation for native vessels and dredging the approaches of native jetty	G. R. No. 1154, dated 27th March 1884 . . .	100,000	5 p.c.	...	23,900	...	900
	Construction of a Pier at Keamari.	G.R. Nos.1942 and 2465, dated 5th June and 12th July 1890, respectively . . .	40,000	5 „	...	1,588	...	3,178
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604 of 8th June 1885	4,000	6 „	...	3,109	...	274
	Construction of a Bridge over the Sud Nala on the Wadgaon Shikarpore road.	G. R. No. 4171, dated 1st December 1891 . . .	1,300	6 „	...	750	750	...
Ahmedabad Do.	Construction of a Bridge over the Sabarmatti river.	G. R. F. D. No 4777, dated 3rd December 1889 and No. 355, dated 3rd February 1890	3,400	4½ „	3,400	...	*1,700	...
Bijapur Do.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 and 351 of 29th January 1879 . .	5,000	4½ „	2,708	...	...	252
Ratnagiri Do.	Construction of the Amba Ghat Road.	G. R. Nos. 1367 of 16th April 1878 and 3718 of 15th October 1878	20,050	4½ „	5,339	...	...	358
Surat Do.	To bear a portion of the cost of the Hope Bridge over the Tapti river.	G. I. F. D. No. 6564 of 11th November 1874 . . .	35,000	4½ „	11,766	...	...	2,082
Poona Cantonment Fund.	Building a Market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885	12,000	6 „	...	4,000	...	...
Bombay Municipality.	Construction of the Vehar Lake and Water Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, and Act III of 1888 .	373,005	4 „	264,238	...	...	6,799
	Construction of new Water Works.		360,000	4½ „	452,289	...	...	14,811
	Carrying out the Surface Drainage.		60,000					
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	G. I. F. D. No. 3028, dated 20th December 1875. Bill No. 3 of 1876. Act II of 1880.	127,000					
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	Act III of 1888.	37,000					
	Construction of Overbridges.	G. R. No. 205, dated 28th January 1868.	27,864	6 „	...	250	...	250
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1867 . .	47,647					
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868	98,289					
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 364, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885 .	440,000	5 „	...	389,900	...	...
		Carried over .	7,885,828		4,561,615	1,754,565	27,450	56,649

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY —*contd.*		Brought forward .	7,885,828		4,561,615	1,754,565	27,450	56,649
Bombay Municipality—*contd.*	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 1,470,000.	G. R. No. 361, dated 12th February 1886. G. R. No. 1008, dated 16th March 1886 . G. R. No. 1930, dated 31st May 1886 . G. R. No. 2876, dated 21st September 1887 . G. R. No. 3978, dated 21st July 1888 . G. R. No. 4193, dated 8th October 1889 . G. R. No. 3392, dated 13th August 1890 . G. R. No. 3262, dated 15th September 1891 .	1,470,000	5 p. c.	...	1,470,000	250,000	...
	Construction of Drainage Works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878 .	269,400	5 „	...	230,750	...	3,650
	Construction of Drainage and Water Works.	G. R. No. 1427, dated 4th May 1888 .	70,000	5 „	...	70,000	...	...
	Ditto . . .	G. R. No. 873, dated 16th March 1888 .	120,000	5 „	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water Works.	G. I. R. No. 4937 of 7th September 1888; F. D. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 .	100,888	5 „	...	100,850	...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889 .	24,800	5 „	...	24,800	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 .	350,000	5 „	...	350,000	5,300	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 .	81,000	5 „	...	80,000	80,000	...
Karachi Do. .	For the following works of public utility :— Water Works Extension. Boulton Market. Empress Market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269, and 1441, dated 3rd September and 4th December 1883 and 21st April 1884, respectively	50,000	5 & 6 p. c.	...	38,350	...	400
Dharwar Do. .	Improvement of Water-supply.	G. I. F. D. No. 3031 of 30th September 1876 .	3,600	4½ „	1,500	...	...	201
Hyderabad Do. .	Construction of Water Works.	G. I. F. D. No. 3539 of 9th December 1873, 4421 of 18th December 1873, 3697 of 11th October 1877 and 4503 of 23rd October 1877 .	30,000	4½ „	9,563	...	...	1,165
Ilkal Do. .	Construction of Embankment of Water Works.	G. R. Nos. 380 of 4th February 1885 and 1018 of 19th April 1887 .	300	4½ „	83	...	...	33
Jalgaon Do. .	Improvement of Water-supply.	G. I. F. D. No. 489 of 30th January 1877, 388 of 7th February 1877, 3292 of 27th July 1877, 17 of 26th January 1882, 727 of 28th February 1882, and 1490 of 21st April 1882 .	7,500	4½ „	489	...	...	656
Hubli Do. .	Construction of Water Works for the town of Hubli.	G. R. F. D. No. 4020, dated 8th December 1890, G. R. No. 1010, dated 19th March 1891; G. R. F. D. No. 1078, dated 24th March 1891; G. R. F. D. No. 1173, dated 1st April 1891 .	19,500	4½ „	19,500	...	14,230	...
Rander Do. .	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. F. D. No. 6564 of 11th November 1874 .	2,000	4½ „	...	...	...	72
Sangamner Do. .	Sanitary Works .	G. I. F. D. No. 2308 of 29th June 1878 .	600	4½ „	281	...	...	32
		Carried over .	10,485,216		4,593,031	4,239,315	376,980	62,858

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY —*contd.*		Brought forward	10,485,216		4,593,031	4,239,315	376,980	62,858
Surat Municipality.	Represents the share of expenditure chargeable to the Surat Municipality incurred by the Public Works Department in the construction of the Hope Bridge over the river Tapti.	G. I. F. D. Nos. 6564 of 11th November 1874, 2226 of 21st August 1876, 51 of 14th March 1878, G. R. P. W. D. No. 6 of 22nd January 1879, 3714 of 8th September 1876, and 1099 of 29th March 1878.	16,000	4½ p. c.	...	...	...	4,719
	Widening the Roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	5½ „	...	18,000	...	1,000
Godhra Do.	Improvement of Roads in the City.	G. R. F. D. Nos. 2143, dated 3rd June 1889, and 2985, dated 6th August 1889	1,000	5 „	922	...	...	32
Ahmedabad Do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513 of 26th December 1887 . . .	30,000	5 „	...	30,000	...	...
		G. R. No. 1449 of 14th May 1888	10,000	5 „	...	10,000	...	...
	Water and Drainage Works.	G. R. F. D. No. 300, dated 29th January 1890, and G. R. F. D. No. 559, dated 18th February 1890 . . .	45,000	4½ „	44,999	...	6,100	1
	Water Works .	G. R. No. 1449, dated 14th May 1888	30,000	5 „	...	16,350	...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	5,100	5 „	...	5,100	1,700	...
Pen Do.	Distribution of water pipes throughout the town.	G. R. No. 123 of 13th January 1885	1,000	6 „	...	600	...	50
Ratnagiri City Do.	Nachna Water Works	G. R. No. 3346 of 6th November 1880	3,000	6¾ „	...	2,100	...	...
	Ditto . . .	G. R. No. 2632 of 31st July 1884	1,500	5 „	...	1,500	...	...
Rajapur Do.	Water Works at Kodark.	G. R No. 273 of 3rd February 1879	2,000	7 „	...	211	...	50
	Ditto . . .	G. R. Nos. 737 and 2507 of 16th March and 26th August 1886 respectively . .	1,200	6 „	...	1,200	...	...
Chiplun Do.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water Works.	G. R. No. 613 of 19th February 1883 . . .	3,000	6¼ „	...	580	...	380
Sholapur Do.	Water Works . .	G. R. No. 3036 of 30th November 1879	19,390	7 „	...	7,400	...	1,000
Satara Do.	Extension of Water Works.	G. R. No. 3740 of 13th December 1881 . . .	30,000	(*a*)	...	18,977	...	1,063
Thana Do.	Construction of a Market.	G. R. No. 1984 of 30th May 1882	1,000	5 p. c.	...	50	...	100
Junner Do.	Construction of a Tank for the Water-supply in the town.	G. R. No. 963 of 17th March 1883	3,300	5 „	...	1,700	...	200
Telegaon-Dabhade Do.	Construction of Water Works.	G. R. Nos. 227 of 24th January 1883 and 1028 of 20th April 1887 . . .	3,320	5 „	...	2,323	...	83
Nariad Do.	Construction of Latrines in the town.	G. R. F. D. Nos. 81, dated 10th January 1890, and 282, dated 26th January 1891 . .	1,000	5 „	...	900	...	100
		TOTAL BOMBAY .	10,712,026	,	4,638,952	4,356,306	384,780	71,636

(*a*) Rx. 7,650, with interest at 7 per cent., Rx. 4,350, at 6½ per cent., Rx. 17,400, at 6 per cent., Rx. 400, at 6 1/16 per cent., and Rx. 200, at 5½ per cent.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1892-93.

LIBRARY OF THE BOMBAY BRANCH OF THE ROY. ASIATIC SOCIETY.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1894.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

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FINANCE AND REVENUE ACCOUNTS, 1892-93.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	24,905,328		
Opium	7,993,180		
Salt	8,656,104		
Stamps	4,448,540		
Excise	5,242,443		
Other Heads	9,821,780		
TOTAL, PRINCIPAL HEADS		23	61,067,375
Interest		45	869,727
Post Office, Telegraph, and Mint		53	2,736,953
Receipts by Civil Departments		65	1,607,876
Miscellaneous		87	876,994
Railways		111	19,077,103
Irrigation		121	2,418,902
Buildings and Roads		145	653,188
Receipts by Military Department		173	864,320
TOTAL REVENUE	Rx.		90,172,438
Debt, Deposits, and Advances:			
Unfunded Debt (Net)		215	963,902
Deposits and Advances (Net)		215	749,274
Capital of Railway Companies (Net Receipts)		215	692,280
Remittances (Net)		215	128,840
Secretary of State's Bills drawn		215	16,532,215
TOTAL RECEIPTS			109,238,949
Balance on April 1st—India	Rx. 17,287,005		
England	£ 4,122,626	215	21,409,631
GRAND TOTAL			130,648,580

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1893.

DISBURSEMENTS.	For details, *vide* page No.	
Expenditure:		
Direct Demands on the Revenues	23	9,461,694
Interest	45	4,374,263
Post Office, Telegraph, and Mint	53	2,505,625
Salaries and Expenses of Civil Departments	65	14,259,912
Miscellaneous Civil Charges	87	5,537,840
Famine Relief and Insurance	105	1,116,103
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	109	339,487
Railway Revenue Account	111	20,924,155
Irrigation	121	2,940,479
Buildings and Roads	145	5,846,480
Army Services	173	23,419,111
Special Defence Works	187	458,060
TOTAL		91,183,209
	Rx.	
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	103,250	
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*280,609*	
	189	*177,359*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		91,005,850
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	193	3,986,290
Debt, Deposits, and Advances:—		
Permanent Debt (Net Discharged)	215	376,405
Loans and Advances by Imperial Government (Net Advances)	215	356,268
Loans and Advances by Provincial Governments (Net Advances)	215	493,340
Secretary of State's Bills paid	215	16,890,283
TOTAL DISBURSEMENTS		113,108,436
Balance on March 31st—India Rx. 15,271,756		
England £ 2,268,388	215	17,540,144
GRAND TOTAL		130,648,580

	Rx.
Revenue	90,172,438
Expenditure chargeable thereon	91,005,850
DEFICIT	*833,412*

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Principal Heads of Revenue:							
Land Revenue	13A	27	139,065	695,038	2,267,657	472,950	1
Opium	14A	30	162	22,798	48,341	38,677	2
Salt	15A	31	2,118,090	...	162,213	...	3
Stamps	16	34	52,704	169,031	155,489	81,526	4
Excise	17	35	104,907	275,608	474,737	258,730	5
Provincial Rates	18	36	7,422	99,497	102,082	54,950	6
Customs	19A	37	...	...	600,052	...	7
Assessed Taxes	20	39	148,340	50,161	76,473	23,632	8
Forest	21	40	58,283	123,085	506,000	38,283	9
Registration	22	42	2,278	11,234	6,146	4,428	10
Tributes from Native States	23	43	219,271	26,140	39,601	3,080	11
TOTAL			2,850,522	1,472,592	4,498,791	976,256	12
Interest:	24	46	335,838	4,268	5,567	203	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,481,264	829	23	...	14
Telegraph	28	55	922,487	...	...	...	15
Mint	29	63	99,819	...	...	...	16
TOTAL			2,503,570	829	23	...	17
Receipts by Civil Departments:							
Law and Justice	31A	69	40,222	40,739	90,681	15,289	18
Police	32	73	1,504	20,771	25,339	12,080	19
Marine	33A	74	28,431	...	29,747	86	20
Education	34	79	1,195	7,958	2,230	4,078	21
Medical	36A	81	798	1,014	1,811	59	22
Scientific and other Minor Departments	38A	84	10,802	1,726	170	6,406	23
TOTAL			82,952	72,208	149,978	37,998	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	74,171	5,022	4,129	1,895	25
Stationery and Printing	42A	99	10,013	3,007	7,474	463	26
Exchange	43	101	19,686	...	...	...	27
Miscellaneous	44A	102	22,075	9,618	44,226	14,906	28
TOTAL			125,945	17,647	55,829	17,264	29
Railways:							
State Railways (Gross Receipts)	49	112	7,151,406	717,489	718,327	8,487	30
Guaranteed Companies (Net Traffic Receipts)	49A	114	3,244,413	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	119	...	...	...	...	32
TOTAL			10,395,819	717,489	718,327	8,487	33
Irrigation:							
Major Works:							
Direct Receipts	56	122	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	126	...	...	...	...	35
Minor Works and Navigation	59	134	4,604	...	10,898	...	36
TOTAL			4,604	...	10,898	...	37
Buildings and Roads:							
Military Works	61	146	39,041	8	2,950	464	38
Civil Works	61	146	8,417	13,721	26,112	15,783	39
TOTAL			47,458	13,729	29,062	16,247	40
Receipts by Military Department:							
Army:							
Effective	63	174	535,137	...	...	...	41
Non-Effective	63	174	40,082	...	...	...	42
TOTAL			575,219	...	...	...	43
Total Revenue			16,921,927	2,298,762	5,468,475	1,056,455	44

(*a*) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and the Expenses of the British Representatives

(*b*) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore ·6016254.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1893.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(*b*) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,849,609	5,927,414	2,342,709	4,651,073	4,559,813	24,905,328	...	...	24,905,328
2	6,152,786	51,478	3,285	...	1,675,653	7,993,180	...	...	7,993,180
3	2,410,119	...	...	1,721,224	2,244,458	8,656,104	...	...	8,656,104
4	1,554,584	715,256	410,385	736,449	573,116	4,448,540	...	...	4,448,540
5	1,159,458	549,877	182,284	1,211,146	1,025,696	5,242,443	...	...	5,242,443
6	880,466	938,531	408,956	912,670	301,924	3,706,498	...	...	3,706,498
7	505,385	...	...	166,359	345,837	1,617,633	...	...	1,617,633
8	429,855	231,712	134,953	202,844	388,171	1,686,141	...	...	1,686,141
9	74,488	165,254	81,263	157,721	326,955	1,591,332	...	...	1,591,332
10	143,380	41,265	32,410	131,838	57,085	430,064	...	...	430,064
11	...	...	28,519	344,952	128,549	790,112	...	...	790,112
12	17,160,130	8,620,787	3,624,764	10,236,276	11,627,257	61,067,375	...	...	61,067,375
13	173,117	21,913	27,435	48,884	213,193	830,418	24,543	14,766	869,727
14	1,738	...	4,954	67	...	1,488,875	...	...	1,488,875
15	...	...	...	...	...	922,487	9,525	5,731	937,743
16	...	...	...	...	210,437	310,256	49	30	310,335
17	1,738	...	4,954	67	210,437	2,721,618	9,574	5,761	2,736,953
18	178,153	93,946	61,999	102,259	63,353	686,641	...	...	686,641
19	92,746	40,773	70,005	46,358	86,391	395,967	...	...	395,967
20	91,976	...	...	23	6,592	156,855	...	...	156,855
21	62,864	26,274	8,818	36,303	60,567	210,287	...	...	210,287
22	18,707	16,065	4,836	11,321	12,316	66,927	3,094	1,861	71,882
23	20,835	10,579	12,484	18,843	3,574	85,419	515	310	86,244
24	465,281	187,637	158,142	215,107	232,793	1,602,096	3,609	2,171	1,607,876
25	25,348	18,402	11,695	20,956	39,123	200,741	101,000	60,764	362,505
26	20,426	6,758	9,904	11,836	10,960	80,841	...	...	80,841
27	...	...	...	...	...	19,686	...	...	19,686
28	132,279	41,668	19,600	77,956	40,107	402,435	7,197	4,330	413,962
29	178,053	66,828	41,199	110,748	90,190	703,703	108,197	65,094	876,994
30	1,828,009	1,359,780	2,569,878	958,705	502,358	15,814,439	230	138	15,814,807
31	...	...	...	...	...	3,244,413	...	...	3,244,413
32	...	...	...	17,883	...	17,883	...	...	17,883
33	1,828,009	1,359,780	2,569,878	976,588	502,358	19,076,735	230	138	19,077,103
34	188,767	569,371	669,059	31,428	52,105	1,510,730	...	...	1,510,730
35	...	117,498	13,725	506,774	84,309	722,306	...	...	722,306
36	89,306	18,673	26,718	16,045	19,622	185,866	...	...	185,866
37	278,073	705,542	709,502	554,247	156,036	2,418,902	...	...	2,418,902
38	3	37	371	221	2,179	45,274	...	...	45,274
39	83,052	101,858	65,288	108,083	141,229	563,543	27,704	16,667	607,914
40	83,055	101,895	65,659	108,304	143,408	608,817	27,704	16,667	653,188
41	...	...	...	115,461	73,294	723,892	37,810	22,747	784,449
42	...	...	...	13,060	13,009	66,151	8,566	5,154	79,871
43	...	...	...	128,521	86,303	790,043	46,376	27,901	864,320
44	20,167,456	11,064,382	7,201,533	12,378,742	13,261,975	89,819,707	220,233	132,498	90,172,438

Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the at the principal Native Courts in India.

exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other rate of Exchange. During the year this average rate was 1s—2·9847775*d.* per Rupee, *see* page 242, and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Refunds and Drawbacks	11	25	4,320	2,499	18,492	1,864	1
Assignments and Compensations	12	26	302,436	6,200	4	3,049	2
Charges in respect of collection, *viz.*:							
Land Revenue	13B	28	51,001	163,496	439,951	93,166	3
Opium (including cost of Production)	14C	31	1,236	...	...	...	4
Salt (including cost of Production)	15B	32	100,280	...	654	...	5
Stamps	16	34	*—71,021*	6,116	3,965	3,616	6
Excise	17	35	3,873	4,231	6,076	1,271	7
Provincial Rates	18	36	...	...	4,655	230	8
Customs	19B	38	...	...	17,217	...	9
Assessed Taxes	20	39	98	52	1,705	107	10
Forest	21	40	52,617	85,094	180,282	26,390	11
Registration	22	42	709	3,989	2,569	2,413	12
TOTAL			445,549	271,677	675,570	132,106	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	*—135,862*	3,451	1,167	47	14
Interest on other Obligations	26	50	372,567	96	983	15	15
TOTAL			236,705	3,547	2,150	62	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,251,093	6,224	12,909	3,903	17
Telegraph	28	55	647,208	...	...	...	18
Mint	29	63	43,675	...	...	...	19
TOTAL			1,941,976	6,224	12,909	3,903	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	422,505	51,906	108,903	29,896	21
Law and Justice	31B	70	156,833	135,763	321,839	62,965	22
Police	32	73	56,777	144,657	933,226	116,664	23
Marine (including River Navigation)	33B	75	195,153	...	77,631	9,886	24
Education	34	79	15,338	58,256	55,086	33,910	25
Ecclesiastical	35	80	16,609	4,848	10,947	1,323	26
Medical	36B	81	23,829	35,747	43,565	27,629	27
Political	37	82	489,552	2,846	35,044	25,232	28
Scientific and other Minor Departments	38B	85	213,064	6,974	13,023	4,338	29
TOTAL			1,589,660	440,997	1,599,264	311,843	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	27,531	26,217	16,089	1,675	31
Civil Furlough and Absentee Allowances	40	96	413	...	322	...	32
Superannuation Allowances & Pensions	41B	98	59,372	24,423	31,696	8,254	33
Stationery and Printing	42B	99	*—132,939*	18,309	50,645	6,714	34
Miscellaneous	44B	103	26,282	4,982	17,593	9,244	35
TOTAL			*—19,341*	73,931	116,345	25,887	36
Famine Relief and Insurance:							
Famine Relief	45	106	17,174	42	122	...	37
Construction of Protective Railways	46	106	...	...	...	...	38
Construction of Protective Irrigation Works	47A	107	...	...	...	...	39
TOTAL			17,174	42	122	...	40
Carried over			4,211,723	796,418	2,406,360	473,801	41

(*a*) *See* foot-note (*b*) to Account No. 2.

*The "Interest on Debt" distributed as follows

	India.
	Rx.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	—40,067
Under Railway Revenue Account	(*c*)3,169,522
Under Irrigation	1,138,386
	4,267,841

(*c*) Includes Rx. 19,415 charged to
(*d*) Includes £205, 99 charged to "Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1893.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	60,921	24,793	12,854	35,643	95,902	257,288	...	...	257,288
2	30,917	37,990	15,188	116,302	1,055,630	1,567,776	...	...	1,567,776
3	456,810	749,208	374,347	925,245	682,170	3,935,394	594	357	3,936,345
4	1,597,547	...	...	...	2,598	1,601,381	696	419	1,602,496
5	12,459	...	...	191,790	152,390	457,573	708	426	458,707
6	59,556	13,809	19,565	31,798	23,766	91,170	31,277	18,817	141,264
7	65,666	15,783	5,095	57,414	33,604	193,013	...	...	193,013
8	44,343	634	524	...	5,273	55,659	...	...	55,659
9	54,012	...	...	16,750	52,631	140,610	15	9	140,634
10	18,409	1,880	1,111	1,741	5,068	30,171	...	...	30,171
11	38,129	92,240	65,512	132,288	189,827	862,379	1,777	1,069	865,225
12	72,620	20,046	9,017	73,959	27,794	213,116	...	...	213,116
13	2,511,389	956,383	503,213	1,582,990	2,326,653	9,405,530	35,067	21,097	9,461,694
14	12,164	23,831	20,390	14,239	20,506	—*40,067*	2,433,496	1,464,053	3,857,482
15	13,010	73,828	7,640	3,323	44,965	516,427	221	133	516,781
16	25,174	97,659	28,030	17,562	65,471	476,360	2,433,717	1,464,186	4,374,263
17	37,273	18,420	17,047	7,926	10,542	1,365,337	95,658	57,550	1,518,545
18	...	...	...	...	...	647,208	142,271	85,594	875,073
19	...	...	...	...	51,939	95,614	10,235	6,158	112,007
20	37,273	18,420	17,047	7,926	62,481	2,108,159	248,164	149,302	2,505,625
21	222,741	157,785	130,906	155,530	182,366	1,462,538	255,545	153,742	1,871,825
22	1,063,547	601,409	398,067	551,715	502,046	3,794,184	617	371	3,795,172
23	611,487	672,785	386,174	422,109	529,766	3,873,645	...	...	3,873,645
24	94,440	...	...	10,948	3,817	391,875	290,476	174,758	857,109
25	359,226	194,193	138,391	260,967	318,867	1,434,234	1,742	1,048	1,437,024
26	17,420	24,281	23,520	36,793	31,886	167,627	300	180	168,107
27	170,836	121,906	92,892	249,002	160,759	926,165	9,663	5,814	941,642
28	7,231	14,435	127,408	9,370	95,234	806,358	22,327	13,432	842,117
29	40,517	25,024	28,917	41,621	29,116	402,594	44,128	26,549	473,271
30	2,587,445	1,811,818	1,326,275	1,738,061	1,853,857	13,259,220	624,798	375,894	14,259,912
31	118,611	106,604	35,196	79,983	82,890	494,796	29,218	17,578	541,592
32	71	183	...	71	275	1,335	207,826	125,033	334,194
33	177,069	183,598	85,024	144,016	167,738	881,190	1,810,546	1,089,270	3,781,006
34	313,276	62,157	46,597	100,647	97,892	563,298	52,868	31,807	647,973
35	28,107	17,302	10,041	46,208	35,896	196,255	22,989	13,831	233,075
36	637,134	369,844	177,458	370,925	384,691	2,136,874	2,123,447	1,277,519	5,537,840
37	28,708	16	...	24,426	353	70,841	...	...	70,841
38	...	...	...	984,469	...	984,469	...	...	984,469
39	...	949	—*179*	44,574	9,710	55,054	3,583	2,156	60,793
40	28,708	965	—*179*	1,053,469	10,063	1,110,364	3,583	2,156	(*b*) 1,116,103
41	5,827,123	3,255,089	2,051,844	4,770,933	4,703,216	28,496,507	5,468,776	3,290,154	37,255,437

For further details, see page 49 :—

England.	Exchange.	Total.
£	*Rx.*	*Rx.*
2,433,496	1,464,053	3,857,482
(*d*) 1,222,191	735,301	5,127,014
...	...	1,138,386
3,655,687	2,199,354	10,122,882

(*b*) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies :—

Indian Midland Railway . .	Rx. 253,650
Bengal-Nagpur Railway . .	„ 130,247
	383,897

State Railways—" Interest on Capital deposited by Companies."
chargeable against Companies on Advances,"

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6.			4,211,723	796,418	2,406,360	473,801	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	110	...	...	...	4,179	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49A	114	2,635,472	414,744	405,925	7,246	3
Interest on Debt . . .	25	48	2,939,735	...	210,372	...	4
Annuities in purchase of Railways	49A	114	...	...	...	...	5
Interest chargeable against Companies on advances . .	50	117	...	...	...	...	6
Interest on Capital deposited by Companies	51	117	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	118	537,940	11,038	...	2,136	8
Interest	49A	114	2,673	...	...	...	9
Subsidized Companies: Land, etc.	54A	119	...	...	...	10,040	10
Miscellaneous Railway Expenditure .	55	120	23,068	6,090	11,125	—81,572	11
TOTAL .			6,138,888	451,287	627,422	—62,150	12
Irrigation:							
Major Works:							
Working Expenses . . .	57	123	...	...	...	...	13
Interest on Debt . . .	25	48	605,959	...	...	...	14
Minor Works and Navigation .	60	135	47,336	...	191,819	...	15
TOTAL .			653,295	...	191,819	...	16
Buildings and Roads:							
Military Works	62	149	916,220	387	149,705	9,654	17
Civil Works	62	149	194,113	208,979	630,001	271,029	18
TOTAL .			1,110,333	209,366	779,706	280,683	19
Army Services:							
Army:							
Effective	63	175	8,693,050	...	...	...	20
Non-Effective	63	175	445,860	...	...	...	21
TOTAL .			9,138,910	...	...	...	22
Special Defence Works . .	65	188	255,723	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			21,508,872	1,457,071	4,005,307	696,513	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	192	549	...	96,079	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	192	...	*21,453*	...	*15,250*	26
Total Expenditure charged against Revenue			21,509,421	1,435,618	4,101,386	681,263	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways . . .	69	194	1,031,287	—33,137	323,822	—33,645	28
Irrigation Works . . .	69	194	...	...	...	...	29
TOTAL .			1,031,287	—33,137	323,822	—33,645	30

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1893—*continued.*

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	5,827,123	3,255,089	2,051,844	4,770,933	4,703,216	28,496,507	5,468,776	3,290,154	37,255,437
2	...	...	...	293,127	42,181	339,487	...	...	339,487
3	1,023,137	703,513	1,811,837	612,865	330,129	7,944,868	...	...	7,944,868
4	...	...	...	...	...	3,150,107	1,017,092	611,908	4,779,107
5	...	...	...	...	...	...	1,696,651	1,020,748	2,717,399
6							205,099	123,393	328,492
7	...	10,693	...	...	...	30,108	659,351	396,682	1,086,141
8	10,910	12,545	...	13,430	23,348	611,347	...	...	611,347
9	...	...	...	...	...	2,673	2,145,297	1,290,665	3,438,635
10	6,441	4,067	121	8,357	...	29,026	...	...	29,026
11	341	2,250	27,207	501	130	*—10,860*	...	...	*—10,860*
12	1,040,829	733,068	1,839,165	635,153	353,607	11,757,269	5,723,490	3,443,396	20,924,155
13	139,534	253,952	232,079	123,706	44,680	793,951	...	...	793,951
14	242,335	290,092	...	...	...	1,138,386	...	...	1,138,386
15	141,175	30,693	93,002	335,076	168,114	1,007,215	579	348	1,008,142
16	523,044	574,737	325,081	458,782	212,794	2,939,552	579	348	2,940,479
17	4,806	1,492	21,115	9,569	18,780	1,131,728	40,628	24,443	1,196,799
18	772,749	608,357	455,228	720,754	650,827	4,512,037	85,940	51,704	4,649,681
19	777,555	609,849	476,343	730,323	669,607	5,643,765	126,568	76,147	5,846,480
20	...	...	...	3,194,527	2,770,358	14,657,935	2,500,499	1,504,364	18,662,798
21	...	...	...	320,176	165,120	931,156	2,388,297	1,436,860	4,756,313
22	...	...	...	3,514,703	2,935,478	15,589,091	4,888,796	2,941,224	23,419,111
23	...	...	...	...	...	255,723	126,332	76,005	458,060
24	8,168,551	5,172,743	4,692,433	10,403,021	8,916,883	65,021,394	16,334,541	9,827,274	91,183,209
25	...	6,622	...	...	...	103,250			103,250
26	*11,214*	...	*107,834*	*92,279*	*32,579*	*280,609*	...	...	*280,609*
27	8,157,337	5,179,365	4,584,599	10,310,742	8,884,304	64,844,035	16,334,541	9,827,274	91,005,850
28	—346,028	163,086	383,042	306,545	3,068	1,798,040	1,034,673	622,486	3,455,199
29	38,059	37,070	260,967	164,315	21,378	521,789	5,808	3,494	531,091
30	—307,969	200,156	644,009	470,860	24,446	2,319,829	1,040,481	625,980	3,986,290

(a) *See* foot-note (*b*) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1893.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	84	510	594
Opium	696	...	696
Salt	708	...	708
Stamps	31,277	...	31,277
Excise	...	...	...
Provincial Rates	...	...	...
Customs	15	...	15
Assessed Taxes	...	...	...
Forest	1,593	184	1,777
Registration	...	...	...
TOTAL	34,373	694	35,067
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,433,496	2,433,496
Interest on other Obligations	...	221	221
TOTAL	...	2,433,717	2,433,717
Post Office, Telegraph, and Mint:			
Post Office	35,758	59,900	95,658
Telegraph	79,664	62,607	142,271
Mint	10,207	28	10,235
TOTAL	125,629	122,535	248,164
Salaries and Expenses of Civil Departments:			
General Administration	19,172	236,373	255,545
Law and Justice	426	191	617
Police	...	...	...
Marine (including River Navigation)	186,128	104,348	290,476
Education	...	1,742	1,742
Ecclesiastical	...	300	300
Medical	...	9,663	9,663
Political	327	22,000	22,327
Scientific and other Minor Departments	20,874	23,254	44,128
TOTAL	226,927	397,871	624,798
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	29,218	29,218
Civil Furlough and Absentee Allowances	...	207,826	207,826
Superannuation Allowances and Pensions	...	1,810,546	1,810,546
Stationery and Printing	46,512	6,356	52,868
Miscellaneous	...	22,989	22,989
TOTAL	46,512	2,076,935	2,123,447
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	3,583	...	3,583
Carried forward	437,024	5,031,752	5,468,776

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	437,024	5,031,752	5,468,776
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,017,092	1,017,092
Annuities in purchase of Railways . .	...	1,696,651	1,696,651
Interest Chargeable against Companies on Advances	...	205,099	205,099
Interest on Capital deposited by Companies .	...	659,351	659,351
Guaranteed Companies:			
Surplus Profits, Land and Supervision . .	...	...	...
Interest	...	2,145,297	2,145,297
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure . . .	...	...	...
TOTAL .	...	5,723,490	5,723,490
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	579	...	579
TOTAL .	579	...	579
Buildings and Roads:			
Military Works	40,628	...	40,628
Civil Works	2,408	83,532	85,940
TOTAL .	43,036	83,532	126,568
Army Services:			
Army:			
Effective	911,276	1,589,223	2,500,499
Non-Effective	...	2,388,297	2,388,297
TOTAL .	911,276	3,977,520	4,888,796
Special Defence Works	123,226	3,106	126,332
Total Expenditure charged against Revenue . £	1,515,141	14,819,400	16,334,541
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,024,890	9,783	1,834,673
Irrigation Works	5,808	...	5,808
TOTAL . £	1,030,698	9,783	1,040,481

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	India.			Total.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	15,843,354	8,929,871	132,103	24,905,328
Opium	7,993,180	...	...	7,993,180
Salt	8,625,046	31,058	...	8,656,104
Stamps	1,173,538	3,275,002	...	4,448,540
Excise	3,971,350	1,270,382	711	5,242,443
Provincial Rates	570	716,463	2,989,465	3,706,498
Customs	1,600,232	17,401	...	1,617,633
Assessed Taxes	965,212	720,929	...	1,686,141
Forest	928,640	662,692	...	1,591,332
Registration	216,480	213,584	...	430,064
Tributes from Native States	790,112	...	...	790,112
TOTAL	42,107,714	15,837,382	3,122,279	61,067,375
Interest	710,414	102,130	17,874	830,418
Post Office, Telegraph, and Mint:				
Post Office	1,481,264	1,746	5,865	1,488,875
Telegraph	922,487	...	...	922,487
Mint	310,256	...	...	310,256
TOTAL	2,714,007	1,746	5,865	2,721,618
Receipts by Civil Departments:				
Law and Justice	67,519	617,853	1,269	686,641
Police	15,967	240,078	139,922	395,967
Marine	29,036	126,674	1,145	156,855
Education	1,216	122,788	86,283	210,287
Medical	219	42,697	24,011	66,927
Scientific and other Minor Departments	10,780	56,030	18,609	85,419
TOTAL	124,737	1,206,120	271,239	1,602,096
Miscellaneous:				
Receipts in aid of Superannuation, &c.	153,558	47,135	48	200,741
Stationery and Printing	32,412	48,386	43	80,841
Exchange	19,686	...	...	19,686
Miscellaneous	95,686	163,758	142,991	402,435
TOTAL	301,342	259,279	143,082	703,703
Railways:				
State Railways (Gross Receipts)	14,810,148	1,004,291	...	15,814,439
Guaranteed Companies (Net Traffic Receipts)	3,244,413	...	...	3,244,413
Subsidized Companies (Repayment of Advances of Interest)	17,883	...	...	17,883
TOTAL	18,072,444	1,004,291	...	19,076,735
Irrigation:				
Major Works:				
Direct Receipts	761,139	749,591	...	1,510,730
Portion of Land Revenue due to Irrigation	722,306	...	...	722,306
Minor Works and Navigation	42,135	135,045	8,686	185,866
TOTAL	1,525,580	884,636	8,686	2,418,902
Buildings and Roads:				
Military Works	45,274	...	...	45,274
Civil Works	12,067	285,329	266,147	563,543
TOTAL	57,341	285,329	266,147	608,817
Receipts by Military Department:				
Army:				
Effective	723,892	...	...	723,892
Non-Effective	66,151	...	...	66,151
TOTAL	790,043	...	...	790,043
GRAND TOTAL, REVENUE, Rx.	66,403,622	19,580,913	3,835,172	89,819,707

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1893.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:				
Refunds and Drawbacks	178,971	71,525	6,792	257,288
Assignments and Compensations	526,231	1,041,545	...	1,567,776
Charges in respect of Collection:				
Land Revenue	375,811	2,631,727	927,856	3,935,394
Opium (including cost of Production)	1,601,381	...	...	1,601,381
Salt (including cost of Production)	393,768	63,805	...	457,573
Stamps	—*29,841*	121,011	...	91,170
Excise	146,291	46,722	...	193,013
Provincial Rates	...	44,550	11,109	55,659
Customs	52,631	87,979	...	140,610
Assessed Taxes	15,135	15,036	...	30,171
Forest	479,544	382,835	...	802,379
Registration	107,085	106,031	...	213,116
TOTAL	3,847,007	4,612,766	945,757	9,405,530
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	—*135,787*	95,720	...	—*40,067*
Interest on other Obligations	513,421	...	3,006	516,427
TOTAL	377,634	95,720	3,006	476,360
Post Office, Telegraph, and Mint:				
Post Office	1,251,020	41,890	72,427	1,365,337
Telegraph	647,208	...	...	647,208
Mint	95,614	...	...	95,614
TOTAL	1,993,842	41,890	72,427	2,108,159
Salaries and Expenses of Civil Departments:				
General Administration	613,352	759,443	89,743	1,462,538
Law and Justice	278,621	3,514,297	1,266	3,794,184
Police	710,061	2,840,635	316,949	3,873,645
Marine (including River Navigation)	237,854	150,810	3,211	391,875
Education	24,210	780,208	629,816	1,434,234
Ecclesiastical	167,627	...	...	167,627
Medical	39,213	622,632	264,320	926,165
Political	734,623	71,711	24	806,358
Scientific and other Minor Departments	242,893	128,550	31,151	402,594
TOTAL	3,048,454	8,874,286	1,336,480	13,259,220
Miscellaneous Civil Charges:				
Territorial and Political Pensions	494,796	...	...	494,796
Civil Furlough and Absentee Allowances	1,335	...	...	1,335
Superannuation Allowances and Pensions	84,478	792,706	4,006	881,190
Stationery and Printing	94,405	461,014	7,879	563,298
Miscellaneous	44,837	91,750	59,668	196,255
TOTAL	719,851	1,345,470	71,553	2,136,874
Famine Relief and Insurance:				
Famine Relief	17,296	24,906	28,639	70,841
Construction of Protective Railways	984,469	...	...	984,469
Construction of Protective Irrigation Works	55,054	...	...	55,054
TOTAL	1,056,819	24,906	28,639	1,110,364
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	201,225	138,262	...	339,487
Railway Revenue Account:				
State Railways:				
Working Expenses	7,579,288	365,580	...	7,944,868
Interest on Debt	2,939,735	210,372	...	3,150,107
Interest on Capital deposited by Companies	30,108	...	...	30,108
Guaranteed Companies:				
Surplus Profits, Land and Supervision	611,347	...	...	611,347
Interest	2,673	...	...	2,673
Subsidized Companies: Land, &c.	12,383	16,643	...	29,026
Miscellaneous Railway Expenditure	—*10,860*	...	...	—*10,860*
TOTAL	11,164,674	592,595	...	11,757,269
Irrigation:				
Major Works:				
Working Expenses	410,603	383,348	...	793,951
Interest on Debt	605,959	532,427	...	1,138,386
Minor Works and Navigation	390,253	606,438	10,524	1,007,215
TOTAL	1,406,815	1,522,213	10,524	2,939,552
Buildings and Roads:				
Military Works	1,131,728	...	...	1,131,728
Civil Works	635,087	2,162,357	1,714,593	4,512,037
TOTAL	1,766,815	2,162,357	1,714,593	5,643,765
Army Services:				
Army:				
Effective	14,657,935	...	...	14,657,935
Non-Effective	931,156	...	...	931,156
TOTAL	15,589,091	...	...	15,589,091
Special Defence Works	255,723	...	...	255,723
Add—Portion of Allotments to Provincial Governments not spent by them in the year	41,427,950	19,410,465	4,182,979	65,021,394
	...	75,978	120,507	196,485
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*337,395*	*36,449*	*373,844*
GRAND TOTAL, EXPENDITURE . Rx.	41,427,950	19,149,048	4,267,037	64,844,035

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	139,053	300,778	1,450,757	112,700	2,986,293	4,621,539	1,402,426	2,949,768	1,880,040	15,843,354
Opium	162	22,798	48,341	38,677	6,152,786	51,478	3,285	...	1,675,653	7,993,180
Salt	2,118,090	...	162,213	...	2,401,665	...	...	1,704,328	2,238,750	8,625,046
Stamps	52,704	42,258	60,748	20,381	388,646	178,814	102,596	184,112	143,279	1,173,538
Excise	104,196	206,706	370,054	194,047	869,594	412,408	136,713	908,360	769,272	3,971,350
Provincial Rates	570	...	...	...	...	...	...	...	...	570
Customs	...	...	597,408	...	500,336	...	...	160,958	341,530	1,600,232
Assessed Taxes	148,340	25,630	45,882	12,321	218,457	118,902	74,072	110,182	211,426	965,212
Forest	58,283	61,543	386,832	19,141	37,244	82,627	40,632	78,860	163,478	928,640
Registration	2,278	5,617	3,383	2,214	71,690	20,632	16,205	65,919	28,542	216,480
Tributes from Native States	219,271	26,140	39,601	3,080	...	...	28,519	344,952	128,549	790,112
TOTAL	2,842,947	691,470	3,165,219	402,561	13,626,711	5,486,400	1,804,448	6,507,439	7,580,519	42,107,714
Interest	335,810	4	3,734	97	153,936	...	8	30,374	186,451	710,414
Post Office, Telegraph, and Mint:										
Post Office	1,481,264	...	...	...	...	...	...	...	...	1,481,264
Telegraph	922,487	...	...	...	...	...	...	...	...	922,487
Mint	99,819	...	...	...	...	...	...	...	210,437	310,256
TOTAL	2,503,570	...	...	...	...	...	...	...	210,437	2,714,007
Receipts by Civil Departments:										
Law and Justice	40,152	...	27,367	...	...	...	...	...	...	67,519
Police	601	...	15,366	...	...	...	...	...	...	15,967
Marine	28,431	...	605	...	...	...	...	...	...	29,036
Education	1,004	...	212	...	...	...	...	...	...	1,216
Medical	178	...	41	...	...	...	...	...	...	219
Scientific and other Minor Departments	10,632	...	148	...	...	...	...	...	...	10,780
TOTAL	80,998	...	43,739	...	...	...	...	...	...	124,737
Miscellaneous:										
Receipts in aid of Superannuation, &c.	74,171	3,816	3,500	1,543	17,546	12,635	6,776	17,718	15,853	153,558
Stationery and Printing	10,013	41	4,618	348	8,937	936	2,390	1,098	4,031	32,412
Exchange	19,686	...	...	...	...	...	...	...	...	19,686
Miscellaneous	19,845	144	7,323	7,786	25,081	464	2,076	3,598	29,369	95,686
TOTAL	123,715	4,001	15,441	9,677	51,564	14,035	11,242	22,414	49,253	301,342
Railways:										
State Railways (Gross Receipts)	7,151,406	717,489	39,597	...	1,517,366	1,359,757	2,569,878	958,705	495,950	14,810,148
Guaranteed Companies (Net Traffic Receipts)	3,244,413	...	...	...	...	...	...	...	...	3,244,413
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	17,883	...	17,883
TOTAL	10,395,819	717,489	39,597	...	1,517,366	1,359,757	2,569,878	976,588	495,950	18,072,444
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	8,547	669,059	31,428	52,105	761,139
Portion of Land Revenue due to Irrigation	...	...	...	...	...	117,498	13,725	506,774	84,309	722,306
Minor Works and Navigation	4,604	...	...	...	...	...	19,656	...	17,875	42,135
TOTAL	4,604	...	...	...	...	126,045	702,440	538,202	154,289	1,525,580
Buildings and Roads:										
Military Works	39,041	8	2,950	464	3	37	371	221	2,179	45,274
Civil Works	6,337	...	2,800	16	55	...	2,859	...	...	12,067
TOTAL	45,378	8	5,750	480	58	37	3,230	221	2,179	57,341
Receipts by Military Department:										
Army:										
Effective	535,137	...	...	...	...	...	...	115,461	73,294	723,892
Non-Effective	40,082	...	...	...	...	...	...	13,060	13,009	66,151
TOTAL	575,219	...	...	...	...	...	...	128,521	86,303	790,043
TOTAL, IMPERIAL REVENUE . Rx.	16,908,060	1,412,972	3,273,480	412,815	15,349,635	6,986,274	5,091,246	8,203,759	8,765,381	66,403,622

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1893.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	4,320	930	16,488	837	44,267	12,271	6,859	20,358	72,641	178,971
Assignments and Compensations	302,430	5,752	4	3,049	12,531	12,054	15,188	116,362	58,255	526,231
Charges in respect of Collection, *viz.*:										
Land Revenue	47,936	...	208,707	...	119,168	...	...	...	...	375,811
Opium (including cost of Production)	1,236	...	...	...	1,597,547	...	...	...	2,598	1,601,381
Salt (including cost of Production)	100,280	...	654	...	...	...	...	140,444	152,390	393,768
Stamps	*—71,021*	1,529	1,624	904	14,889	3,452	4,891	7,950	5,941	*—29,841*
Excise	3,873	3,173	5,121	953	49,250	11,837	3,821	43,000	25,203	146,291
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	52,631	52,631
Assessed Taxes	98	26	853	53	9,204	940	556	871	2,534	15,135
Forest	52,617	42,547	112,187	13,195	19,064	46,120	32,756	66,144	94,914	479,544
Registration	709	1,994	1,458	1,207	30,310	10,023	4,508	36,979	13,897	107,085
TOTAL	442,484	55,951	347,096	20,198	1,902,230	97,297	68,579	432,168	481,004	3,847,007
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	*—135,862*	...	...	...	4	7	2	8	54	*—135,787*
Interest on other Obligations	372,567	96	921	15	12,028	73,828	7,640	2,533	43,793	513,421
TOTAL	236,705	96	921	15	12,032	73,835	7,642	2,541	43,847	377,634
Post Office, Telegraph, and Mint:										
Post Office	1,251,020	...	...	...	...	...	...	...	...	1,251,020
Telegraph	647,208	...	...	...	...	...	...	...	...	647,208
Mint	43,675	...	...	...	...	...	...	...	51,939	95,614
TOTAL	1,941,903	...	...	...	...	...	...	...	51,939	1,993,842
Salaries and Expenses of Civil Departments:										
General Administration	422,372	7,355	40,621	5,078	28,260	22,551	19,322	26,855	40,938	613,352
Law and Justice	156,811	...	121,810	...	...	...	...	...	...	278,621
Police	55,739	...	654,322	...	...	...	...	...	...	710,061
Marine (including River Navigation)	195,153	...	42,701	...	...	...	...	...	...	237,854
Education	14,073	...	10,137	...	...	...	...	...	...	24,210
Ecclesiastical	10,009	4,848	10,947	1,323	17,420	24,281	23,520	36,793	31,886	167,627
Medical	21,739	...	17,474	...	...	...	...	...	...	39,213
Political	489,528	...	35,016	...	5,981	14,111	127,408	227	62,352	734,623
Scientific and other Minor Departments	212,804	1,174	6,895	324	4,199	3,264	3,058	4,458	6,717	242,893
TOTAL	1,584,828	13,377	939,923	6,725	55,860	64,207	173,308	68,333	141,893	3,048,454
Miscellaneous Civil Charges:										
Territorial and Political Pensions	27,531	26,217	16,089	1,675	118,611	106,604	35,196	79,983	82,890	494,796
Civil Furlough and Absentee Allowances	413	...	322	...	71	183	...	71	275	1,335
Superannuation Allowances and Pensions	59,306	...	3,401	44	6,345	804	352	7,065	7,101	84,478
Stationery and Printing	*—132,951*	...	2,459	...	172,318	...	...	25,834	26,745	94,405
Miscellaneous	25,048	403	5,100	1,274	1,560	3,004	1,523	2,660	3,005	44,837
TOTAL	*—19,993*	26,620	27,431	2,993	298,905	110,595	37,071	115,613	120,616	719,851
Famine Relief and Insurance:										
Famine Relief	17,174	...	122	...	...	...	...	...	...	17,296
Construction of Protective Railways	...	...	...	...	...	...	...	984,469	...	984,469
Construction of Protective Irrigation Works	...	...	...	...	...	949	*—179*	44,574	9,710	55,054
TOTAL	17,174	...	122	...	...	949	*—179*	1,029,043	9,710	1,056,819
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	201,225	...	201,225
Railway Revenue Account:										
State Railways:										
Working Expenses	2,635,472	414,744	54,011	...	1,023,137	703,513	1,811,837	612,865	323,709	7,579,288
Interest on Debt	2,939,735	...	...	...	...	...	...	...	...	2,939,735
Interest on Capital deposited by Companies	...	19,415	...	...	...	10,693	...	...	...	30,108
Guaranteed Companies:										
Surplus Profits, Land & Supervision	537,940	11,038	...	2,136	10,910	12,545	...	13,430	23,348	611,347
Interest	2,073	...	...	...	...	...	...	...	...	2,673
Subsidized Companies: Land, &c.	...	...	...	...	3,905	...	121	8,357	...	12,383
Miscellaneous Railway Expenditure	23,068	6,090	11,125	*—81,572*	341	2,250	27,207	501	130	*—10,860*
TOTAL	6,138,888	451,287	65,136	*—79,436*	1,038,293	729,001	1,839,165	635,153	347,187	11,164,674
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	10,138	232,079	123,706	44,680	410,603
Interest on Debt	605,959	...	...	...	...	...	...	...	...	605,959
Minor Works and Navigation	47,336	...	112,317	...	...	...	63,473	...	167,127	390,253
TOTAL	653,295	...	112,317	...	...	10,138	295,552	123,706	211,807	1,406,815
Buildings and Roads:										
Military Works	916,220	387	149,705	9,654	4,806	1,492	21,115	9,569	18,780	1,131,728
Civil Works	189,417	2,110	263,740	77,474	27,390	13,743	32,059	3,705	25,449	635,087
TOTAL	1,105,637	2,497	413,445	87,128	32,196	15,235	53,174	13,274	44,229	1,766,815
Army Services:										
Army:										
Effective	8,693,050	...	...	...	...	...	...	3,194,527	2,770,358	14,657,935
Non-Effective	445,860	...	...	...	...	...	...	320,176	165,120	931,156
TOTAL	9,138,910	...	...	...	...	...	...	3,514,703	2,935,478	15,589,091
Special Defence Works	255,723	...	...	...	...	...	...	...	...	255,723
TOTAL, IMPERIAL EXPENDITURE Rx.	21,495,554	549,828	1,906,391	37,623	3,339,516	1,101,257	2,474,312	6,135,759	4,387,710	41,427,950

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	394,260	815,259	360,250	863,316	1,302,857	937,096	1,593,325	2,663,508	8,929,871
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	8,454	...	...	16,896	5,708	31,058
Stamps	...	126,773	94,741	61,145	1,165,938	536,442	307,789	552,337	429,837	3,275,002
Excise	...	68,902	104,683	64,683	289,864	137,469	45,571	302,786	256,424	1,270,382
Provincial Rates	...	22,308	...	...	461,627	173,722	58,806	...	...	716,463
Customs	...	...	2,644	...	5,049	...	...	5,401	4,307	17,401
Assessed Taxes	...	24,531	30,591	11,311	211,398	112,810	60,881	92,662	176,745	720,929
Forest	...	61,542	179,168	19,142	37,244	82,627	40,631	78,861	163,477	662,692
Registration	...	5,617	2,763	2,214	71,690	20,633	16,205	65,919	28,543	213,584
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	703,933	1,229,849	518,745	3,114,580	2,366,560	1,466,979	2,708,187	3,728,549	15,837,382
Interest	...	4,232	1,833	106	14,257	20,004	27,327	8,477	25,894	102,130
Post Office, Telegraph, and Mint:										
Post Office	...	829	...	...	242	...	608	67	...	1,746
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	829	...	...	242	...	608	67	...	1,746
Receipts by Civil Departments:										
Law and Justice	...	40,739	63,314	15,289	178,153	93,946	60,800	102,259	63,353	617,853
Police	...	3,274	3,808	6,612	24,152	40,773	63,853	46,358	51,248	240,078
Marine	...	...	27,997	86	91,976	...	...	23	6,592	126,674
Education	...	6,913	1,161	4,046	56,557	7,128	2,539	15,780	28,664	122,788
Medical	...	292	1,687	58	17,026	701	2,546	8,484	11,903	42,697
Scientific and other Minor Departments	...	1,086	22	2	19,000	10,535	3,754	18,843	2,788	56,030
TOTAL	...	52,304	97,989	26,093	386,864	153,083	133,492	191,747	164,548	1,206,120
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,205	629	352	7,802	5,767	4,919	3,191	23,270	47,135
Stationery and Printing	...	2,966	2,856	115	11,461	5,822	7,499	10,738	6,929	48,386
Miscellaneous	...	5,883	3,766	6,523	82,717	27,649	14,264	14,809	8,147	163,758
TOTAL	...	10,054	7,251	6,990	101,980	39,238	26,682	28,738	38,346	259,279
Railways:										
State Railways (Gross Receipts)	...	...	678,730	8,487	310,643	23	...	...	6,408	1,004,291
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	678,730	8,487	310,643	23	...	...	6,408	1,004,291
Irrigation:										
Major Works,										
Direct Receipts	...	...	...	...	188,767	560,824	...	...	...	749,591
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	5,261	...	87,903	18,673	5,416	16,045	1,747	135,045
TOTAL	...	...	5,261	...	276,670	579,497	5,416	16,045	1,747	884,636
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	5,853	9,042	5,298	39,320	94,636	37,380	13,545	80,255	285,329
TOTAL	...	5,853	9,042	5,298	39,320	94,636	37,380	13,545	80,255	285,329
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	777,205	2,029,955	565,719	4,244,556	3,253,041	1,697,884	2,966,806	4,045,747	19,580,913

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1893.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rs.*	*Rx.*
Refunds and Drawbacks	...	1,524	1,958	1,010	16,165	11,130	5,614	12,528	21,596	71,525
Assignments and Compensations	...	448	...	...	18,386	25,336	...	...	997,375	1,041,545
Charges in respect of Collection, *viz.*:										
Land Revenue	...	120,091	231,244	93,166	337,642	431,860	254,341	507,581	655,802	2,631,727
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	12,459	...	...	51,346	...	63,805
Stamps	...	4,587	2,341	2,712	44,667	10,357	14,674	23,848	17,825	121,011
Excise	...	1,058	955	318	16,416	3,946	1,274	14,354	8,401	46,722
Provincial Rates	...	...	...	...	43,392	634	524	...	...	44,550
Customs	...	...	17,217	...	54,012	...	...	16,750	...	87,979
Assessed Taxes	...	26	852	54	9,205	940	555	870	2,534	15,036
Forest	...	42,547	68,095	13,195	19,065	46,120	32,756	66,144	94,913	382,835
Registration	...	1,995	1,111	1,206	36,310	10,023	4,509	36,980	13,897	106,031
TOTAL	...	172,276	323,773	111,661	607,719	540,346	314,247	730,401	1,812,343	4,612,766
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,451	1,167	47	12,160	23,824	20,388	14,231	20,452	95,720
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	3,451	1,167	47	12,160	23,824	20,388	14,231	20,452	95,720
Post Office, Telegraph, and Mint:										
Post Office	...	6,224	4,529	86	710	...	11,873	7,926	10,542	41,890
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	6,224	4,529	86	710	...	11,873	7,926	10,542	41,890
Salaries and Expenses of Civil Departments:										
General Administration	...	41,767	66,068	24,538	163,651	127,801	98,688	100,151	136,779	759,443
Law and Justice	...	135,763	200,029	62,965	1,063,547	601,409	396,823	551,715	502,046	3,514,297
Police	...	138,795	270,700	116,664	584,565	416,741	384,034	422,109	513,027	2,846,635
Marine (including River Navigation)	...	...	31,719	9,886	94,440	...	...	10,948	3,817	150,810
Education	...	33,472	30,949	17,413	253,748	45,621	78,391	156,439	164,175	780,208
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	29,686	21,588	19,378	161,249	67,473	58,932	122,150	142,176	622,632
Political	...	2,846	28	25,232	1,250	324	...	9,149	32,882	71,711
Scientific and other Minor Departments	...	4,966	5,074	677	34,066	20,332	10,314	37,163	15,958	128,550
TOTAL	...	387,295	626,155	276,753	2,356,516	1,279,701	1,027,182	1,409,824	1,510,860	8,874,286
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	24,283	28,066	8,210	170,287	181,329	84,124	135,804	160,603	792,706
Stationery and Printing	...	18,092	48,186	6,687	135,831	62,026	44,553	74,813	70,826	461,014
Miscellaneous	...	3,925	4,055	5,895	21,165	12,059	5,181	14,095	25,375	91,750
TOTAL	...	46,300	80,307	20,792	327,283	255,414	133,858	224,712	256,804	1,345,470
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	111	16	...	24,426	353	24,906
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	111	16	...	24,426	353	24,906
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	4,179	...	...	...	91,902	42,181	138,262
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	351,914	7,246	...	...	...	...	6,420	365,580
Interest on Debt	...	...	210,372	...	...	...	...	...	...	210,372
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,040	2,536	4,067	...	...	...	16,643
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	562,286	17,286	2,536	4,067	...	...	6,420	592,595
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	139,534	243,814	...	...	...	383,348
Interest on Debt	...	...	...	...	242,335	290,092	...	...	...	532,427
Minor Works and Navigation	...	...	72,694	...	139,945	30,693	28,931	333,188	987	606,438
TOTAL	...	...	72,694	...	521,814	564,599	28,931	333,188	987	1,522,213
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	174,881	296,458	132,177	290,513	352,303	310,498	253,794	351,733	2,162,357
TOTAL	...	174,881	296,458	132,177	290,513	352,303	310,498	253,794	351,733	2,162,357
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	790,427	1,967,369	562,981	4,119,302	3,020,270	1,846,977	3,090,404	4,012,675	19,410,465
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...		66,642	9,336	...	...	...	...	...	75,978
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	*21,798*	...	...	*9,826*	*16,752*	*106,050*	*159,081*	*23,888*	*337,395*
TOTAL, PROVINCIAL EXPENDITURE, Rx.	...	768,629	2,034,011	572,317	4,109,536	3,003,518	1,740,927	2,931,323	3,988,787	19,149,048

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	12	...	1,641	...	...	3,018	3,187	107,980	16,265	132,103
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	711	...	...	...	...	...	...	...	...	711
Provincial Rates	6,852	77,189	102,082	54,950	418,839	764,809	350,150	912,670	301,924	2,989,465
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	7,575	77,189	103,723	54,950	418,839	767,827	353,337	1,020,650	318,189	3,122,279
Interest	28	32	...	...	4,924	1,909	100	10,033	848	17,874
Post Office, Telegraph, and Mint:										
Post Office	...	...	23	...	1,496	...	4,346	...	...	5,865
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	23	...	1,496	...	4,346	...	...	5,865
Receipts by Civil Departments:										
Law and Justice	70	...	...	...	...	...	1,199	...	...	1,269
Police	903	17,497	6,165	5,468	68,594	...	6,152	...	35,143	139,922
Marine	...	...	1,145	...	...	...	...	...	...	1,145
Education	191	1,045	857	32	6,307	19,146	6,279	20,523	31,903	86,283
Medical	620	722	83	1	1,681	15,364	2,290	2,837	413	24,011
Scientific and other Minor Departments	170	640	...	6,404	1,835	44	8,730	...	786	18,609
TOTAL	1,954	19,904	8,250	11,905	78,417	34,554	24,650	23,360	68,245	271,239
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1	...	...	...	...	...	47	...	48
Stationery and Printing	...	...	...	...	28	...	15	...	...	43
Miscellaneous	2,230	3,591	33,137	597	24,481	13,555	3,260	59,549	2,591	142,991
TOTAL	2,230	3,592	33,137	597	24,509	13,555	3,275	59,596	2,591	143,082
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	5,637	...	1,403	...	1,646	...	...	8,686
TOTAL	...	...	5,637	...	1,403	...	1,646	...	...	8,686
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,080	7,868	14,270	10,469	43,677	7,222	25,049	94,538	60,974	266,147
TOTAL	2,080	7,868	14,270	10,469	43,677	7,222	25,049	94,538	60,974	266,147
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	13,867	108,585	165,040	77,921	573,265	825,067	412,403	1,208,177	450,847	3,835,172

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1893.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	45	46	17	489	1,392	381	2,757	1,665	6,792
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	3,065	43,405	...	...	...	317,348	120,006	417,664	26,368	927,856
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	4,655	230	951	...	...	...	5,273	11,109
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,065	43,450	4,701	247	1,440	318,740	120,387	420,421	33,306	945,757
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	62	...	982	...	...	790	1,172	3,006
TOTAL	...	...	62	...	982	...	...	790	1,172	3,006
Post Office, Telegraph, and Mint:										
Post Office	73	...	8,380	3,817	36,563	18,420	5,174	...	...	72,427
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	8,380	3,817	36,563	18,420	5,174	...	...	72,427
Salaries and Expenses of Civil Departments:										
General Administration	133	2,784	2,214	280	30,830	7,433	12,896	28,524	4,649	89,743
Law and Justice	22	...	...	...	...	...	1,244	...	...	1,266
Police	1,038	5,862	8,204	...	26,922	256,044	2,140	...	16,739	316,949
Marine (including River Navigation)	...	...	3,211	...	...	...	...	...	...	3,211
Education	1,265	24,784	14,000	16,497	105,478	148,572	60,000	104,528	154,692	629,816
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	2,090	6,061	4,503	8,251	9,587	54,433	33,960	126,852	18,583	264,320
Political	24	...	...	...	...	...	...	...	...	24
Scientific and other Minor Departments	260	834	1,054	3,337	2,252	1,428	15,545	...	6,441	31,151
TOTAL	4,832	40,325	33,186	28,365	175,069	467,910	125,785	259,904	201,104	1,336,480
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	6	140	229	...	437	1,465	548	1,147	34	4,006
Stationery and Printing	12	217	...	27	5,127	131	2,044	...	321	7,879
Miscellaneous	634	654	8,378	2,075	5,382	2,239	3,937	29,453	6,916	59,668
TOTAL	652	1,011	8,607	2,102	10,946	3,835	6,529	30,600	7,271	71,553
Famine Relief and Insurance:										
Famine Relief	...	42	...	...	28,597	...	...	...	...	28,639
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	42	...	...	28,597	...	...	...	...	28,639
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Gapital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	6,808	...	1,230	...	598	1,888	...	10,524
TOTAL	...	...	6,808	...	1,230	...	598	1,888	...	10,524
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	4,696	31,988	69,803	61,378	454,846	242,311	112,671	463,255	273,645	1,714,593
TOTAL	4,696	31,988	69,803	61,378	454,846	242,311	112,671	463,255	273,645	1,714,593
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	..	...	...	...	...	...	...	...	...	...
TOTAL	13,318	116,816	131,547	95,909	709,673	1,051,216	371,144	1,176,858	516,498	4,182,979
Add—Portion of Local Revenue not spent in the year	549	345	29,437	...	...	23,374	...	66,802	...	120,507
Deduct—Portion of Local Expenditure defrayed from Local balances	...	...	...	*24,586*	*1,388*	...	*1,784*	...	*8,691*	*36,449*
TOTAL, LOCAL EXPENDITURE . Rx.	13,867	117,161	160,984	71,323	708,285	1,074,590	369,360	1,243,660	507,807	4,267,037

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England	TOTAL.
			Rx.	£	
Revenue	2	5	89,819,707	220,233	90,039,940
Exchange added to Revenue	2	5	132,498	...	132,498
TOTAL			89,952,205	220,233	90,172,438
Permanent Debt incurred:	75	216			
Sterling Debt.					
India 3 p. c. Stock			...	1,300,000	
Rupee Debt.					
4 p. c. Rupee Loan			250,023	...	
TOTAL			250,023	1,300,000	1,550,023
NET			...	...	0
Unfunded Debt:					
Treasury Notes	77	218	900	...	
Deposits of Service Funds	78	218	135,225	...	
Savings Bank Deposits	79	219	4,223,923	...	
TOTAL			4,360,048	...	4,360,048
NET			...	...	963,902
Deposits and Advances:					
Balances of Provincial Allotments	68	192	103,250	...	
Excluded Local Funds	80	220	728,536	...	
Political and Railway Funds	81	220	332,727	...	
Deposits of Sinking Funds	82	220	4,493	...	
Departmental and Judicial Deposits	83	221	16,153,386	...	
Advances	*Vide*	250	14,905,174	4,471	
Suspense Accounts	App.	253	75,572	...	
Exchange on Remittance Account	A.	254	1,160,364	...	
Miscellaneous		255	123,879	...	
TOTAL			33,587,381	4,471	33,591,852
NET			...	...	749,274
Loans and Advances by Imperial Government	84	226	151,968	...	151,968
NET			...	...	0
Loans and Advances by Provincial Governments	84A	228	293,477	...	293,477
NET			...	...	0
Capital Receipts from Railway Companies					
On account of Subscribed Capital	85	238	77,500	1,570,567	
Repayments	85	238	1,059,900	9,101	
TOTAL			1,137,400	1,579,668	2,717,068
NET			...	...	692,280
Remittances:					
Inland Money Orders		246	18,117,635	...	
Other Local Remittances		256	117,010	...	
Other Departmental Accounts		256	681,619	...	
Net Receipts by Civil Treasuries from :—					
Post Office	*Vide*	256	916,927	...	
Telegraph	App.	256	40,213	...	
Guaranteed Railways	A,	256	3,537,002	...	
Net Receipts from Civil Treasuries by :—					
Marine		256	189,514	...	
Military		256	14,137,186	...	
Public Works		256	265,418	...	
Remittance Account between England and India	86	240	1,409,717	179,285	
TOTAL			39,412,241	179,285	39,591,526
NET			...	...	128,840
Secretary of State's Bills drawn	87	242	...	16,532,215	16,532,215
Total Receipts			169,144,743	19,815,872	188,960,615
Opening Balance	88	243	17,287,005	4,122,626	21,409,631
GRAND TOTAL			186,431,748	23,938,498	210,370,246

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March 1893.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure:	3	9	65,021,394	16,334,541	81,355,935
Exchange charged as Expenditure	3	9	9,827,274	...	9,827,274
Add—Provincial Surpluses transferred to "Deposits"	3	9	103,250	...	103,250
Deduct—Provincial Deficits charged against "Deposits"	3	9	*280,609*	..	*280,609*
TOTAL			74,671,309	16,334,541	91,005,850
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	2,319,829	1,040,481	
Exchange on Expenditure not charged to Revenue	3	9	625,980	...	
TOTAL			2,945,809	1,040,481	3,986,290
Permanent Debt discharged:	75	216			
Sterling Debt.					
India 3½ p. c. Stock (besides £98,736, cancelled) (*a*)			...	...	
India 4 p. c. Stock			...	940	
India 5 p. c. Stock			...	400	
Oudh and Rohilkhund Railway Debentures			...	1,770,300	
South Indian Railway Debentures			...	150,000	
Rupee Debt.					
5½ p. c. Loans			1,200	...	
5 p. c. Loans			220	...	
4½ p. c. Loans			1,900	...	
4 p. c. Loans			1,410	...	
Stock Notes			58	...	
TOTAL			4,788	1,921,640	1,926,428
NET			...	...	376,405
Unfunded Debt:					
Special Loans	76	218	88	...	
Treasury Notes	77	218	700	...	
Deposits of Service Funds	78	218	93,774	...	
Savings Bank Deposits	79	219	3,301,584	...	
TOTAL			3,396,146	...	3,396,146
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	192	280,609	...	
Excluded Local Funds	80	220	728,239	...	
Political and Railway Funds	81	220	331,618	...	
Departmental and Judicial Deposits	83	221	15,890,673	...	
Advances	*Vide*	251	15,141,786	4,236	
Suspense Accounts	App.	253	204,778	...	
Miscellaneous	A.	255	259,780	859	
TOTAL			32,837,483	5,095	32,842,578
NET			...	...	0
Loans and Advances by Imperial Government	84	226	508,236	...	508,236
NET			...	...	356,268
Loans and Advances by Provincial Governments	84A	228	786,817	...	786,817
NET			...	...	493,340
Payments to Railway Companies on Capital Account (*b*)					
For Expenditure	85	238	1,103,219	921,569	2,024,788
NET			...	...	0
Remittances:					
Inland Money Orders		248	18,098,856	...	
Other Departmental Accounts		257	671,127	...	
Net Payments into Civil Treasuries by:—					
Post Office	*Vide*	257	916,927	...	
Telegraph	App.	257	40,381	...	
Guaranteed Railways	A.	257	3,537,002	...	
Net Issues from Civil Treasuries to:—					
Marine		257	189,533	...	
Military		257	14,137,186	...	
Public Works		257	250,357	...	
Remittance Account between England and India	86	240	174,533	1,446,784	
TOTAL			38,015,902	1,446,784	39,462,686
NET			...	...	0
Secretary of State's Bills paid	87	242	16,890,283	...	16,890,283
Total Disbursements			171,159,992	21,070,110	192,830,102
Closing Balance	88	243	15,271,756	2,268,388	17,540,144
GRAND TOTAL			186,431,748	23,938,498	210,370,246

(*a*) £52,567, £3,919 and £32,204 aggregating £88,690 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £95,512 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £10,046 is on account of Discount Sinking Fund, and the cost of purchase £10,816 is charged in the accounts, *viz.*, £8,873 under Interest on Debt, and £1,943 under State Railways—Interest on Debt.

(*b*) This does not include advances to the East Indian, the South Indian and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company; on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section A.—Revenue.

Revenue *Rx.*61,067,375. Expenditure *Rx.*9,461,694.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	49,250,299	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	2,955,516	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	257,288
Assignments and Compensations.	12	Expenditure	26	...	...	1,567,776
Land Revenue . .	13A	Receipts	27	...	24,905,328	...
„ . .	13B	Expenditure	28	...	...	3,936,345
Opium . . .	14A	Receipts	30	...	7,993,180	...
„ . . .	14B	Store Account	30	...	...	...
„ . . .	14C	Expenditure	31	...	...	1,602,496
Salt . . .	15A	Receipts	31	...	8,656,104	...
„ . . .	15B	Expenditure	32	...	...	458,707
„ . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	4,448,540	141,264
Excise . . .	17	Receipts and Expenditure . . .	35	...	5,242,443	193,013
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,706,498	55,659
Customs . . .	19A	Receipts	37	...	1,617,633	...
„ . . .	19B	Expenditure	38	...	...	140,634
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,686,141	30,171
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,591,332	865,225
Registration . .	22	Receipts and Expenditure . . .	42	...	430,064	213,116
Tributes . .	23	Receipts	43	...	790,112	...
		TOTAL .		...	61,067,375	9,461,694

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1893.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	2,267,657	162,213	155,489	474,737	102,082	600,052	76,473	566,000	6,146	4,410,849	18,496	4,392,353	171,430	7,722,053	25,622	569
India, General .	139,065	...	52,704	104,907	7,422	...	148,340	58,283	2,278	512,999	305,074	207,925	...	903,709	...	230
Central Provinces	695,038	...	169,031	275,608	99,497	...	50,161	123,085	11,234	1,423,654	52,104	1,371,550	86,501	10,784,294	15,856	127
Assam . .	472,950	...	81,526	258,730	54,950	...	23,632	38,283	4,428	934,499	4,913	929,586	49,004	5,476,833	18,970	170
Bengal . .	3,849,609	...	1,554,584	1,159,458	880,466	...	429,855	74,488	143,380	8,091,840	57,994	8,033,846	151,543	71,346,987	53,014	113
North-Western Provinces and Oudh.	5,927,414	...	715,256	549,877	938,531	...	231,712	165,254	41,265	8,569,309	378,298	8,191,011	107,503	46,905,085	76,167	175
Punjab . .	2,342,709	...	410,385	182,284	408,956	...	134,953	81,263	32,410	3,592,960	151,657	3,441,303	110,667	20,866,847	31,096	165
Madras . .	4,651,073	...	736,449	1,211,146	912,670	...	202,844	157,721	131,838	8,003,741	565,688	7,438,053	141,189	35,630,440	52,680	209
Bombay . .	4,559,813	...	573,116	1,025,696	301,924	...	388,171	326,955	57,085	7,232,760	1,421,292	5,811,468	125,064	18,857,044	46,445	308
	24,905,328	162,213	4,448,540	5,242,443	3,706,498	600,052	1,686,141	1,591,332	430,064	42,772,611	2,955,516	39,817,095	942,901	218,493,292	42,228	182
Salt . .	...	8,493,891	...	...	...	...	...	...	...	8,493,891	28,208	8,465,683	...	...	...	...
Customs . .	...	...	...	...	...	1,017,581	...	...	...	1,017,581	50,060	967,521	...	...	...	...
TOTAL . Rx.	24,905,328	8,656,104	4,448,540	5,242,443	3,706,498	1,617,633	1,686,141	1,591,332	430,064	52,284,083	3,033,784	49,250,299	942,901	218,493,292	52,233	225
Revenue per 1,000 Square Miles.	26,413	9,180	4,718	5,560	3,931	1,716	1,788	1,688	456	55,450	...	52,233	...	...	...	...
Revenue per 1,000 of Population.	114	39·6	20·3	24	17	7·4	7·7	7·3	2	239·3	...	225·4	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25 . . .	2,092	2,499	(b) 18,492	1,864	27,077	24,793	12,854	31,662	57,552	178,885
Assignments and Compensations, Account No. 12, page 26.	302,436	6,200	4	3,049	30,917	37,990	15,188	116,362	1,055,630	1,567,776
Allowances to District and Village Officers, (c) Account No. 13B, page 28	546	43,405	...	...	...	315,515	123,615	417,664	308,110	1,208,855
TOTAL . Rx.	305,074	52,104	18,496	4,913	57,994	378,298	151,657	565,688	1,421,292	2,955,516

(b) Includes *Rx.* 8,776 and *Rx.* 1,778 on account of Refunds of Customs and Salt duties, respectively, in Burma.
(c) Includes *Rx.* 546, *Rx.* 43,405 and *Rx.* 315,323 in India, General, Central Provinces, and North-Western Provinces and Oudh, respectively, on account of Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	676	270	2,543	2,208	431	4,859	8,972	3,483	15,756	15,802	55,000
Stamps	494	1,551	402	1,176	418	14,573	8,948	4,322	9,272	12,588	53,744
Excise	1	96	126	776	932	594	2,747	3,533	1,214	22,221	32,240
Provincial Rates	...	48	...	46	17	1,485	1,393	484	2,758	1,618	7,849
Assessed Taxes	906	473	18	408	43	5,260	2,109	892	1,560	3,947	15,615
Forest	12	46	82	146	17	32	614	115	751	670	2,485
Registration	3	15	2	5	6	274	10	25	351	707	1,398
Total (*a*) Rx.	2,092	2,499	3,173	4,765	1,864	27,077	24,793	12,854	31,662	57,552	168,331
Opium	...	...	...	...	...	135	...	...	...	...	135
Salt	2,228	...	...	1,778	...	15,447	...	...	103	10,430	29,986
Customs	...	...	...	8,776	...	18,262	...	...	3,878	27,920	58,836
			3,173	15,319							
Total Refunds and Drawbacks Rx.	4,320	2,499	18,492		1,864	60,921	24,793	12,854	35,643	95,902	257,288

(*a*) For comparison with figures given in Account No. 10A, page 24, as regards Burma, *see* note (*b*) to that Account.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1893.

	Rx.	*Rx.*
INDIA, GENERAL.		
Compensation to Holkar for Kishorao Patan	2,949	
Compensation to the Khan of Khelat	5,500	
Compensation to Maharaja of Kishengurh for loss of transport duties on Rajputana Railway	2,000	
Compensations not exceeding 5,000 rupees per annum	1,145	
Salt Compensation to Jodhpur State	96,140	
„ Jeypur „	68,831	
„ Kishenghur „	2,500	
„ Gwalior „	31,250	
„ Bhurutpur „	15,050	
„ Ulwar „	12,500	
„ Bhawalpur „	8,000	
„ Dholepur „	6,200	
„ Meywar „	12,995	
„ Kotah „	1,917	
„ Tonk „	2,000	
„ Holkar „	6,187	
„ various Petty States	7,966	
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty	19,178	
Miscellaneous	328	
		302,436
CENTRAL PROVINCES.		
Compensation to Raghunath Rao	500	
Compensations not exceeding 5,000 rupees per annum	1,878	
Pensions in lieu of resumed Lands	552	
Malikana or Allowances to excluded Proprietors	449	
Miscellaneous	2,821	
		6,200
BURMA. *(Lower.)*		
Miscellaneous	4	
		4
ASSAM.		
Compensations	1,056	
Malikana or Allowances to excluded Proprietors	64	
Miscellaneous	1,929	
		3,049
BENGAL.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	500	
Sayer.		
Compensations for sundry duties abolished	3,928	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Pensions in lieu of resumed Lands	1,103	
Malikana or Allowances to excluded Proprietors	18,386	
		30,917
NORTH-WESTERN PROVINCES AND OUDH.		
Pensions in lieu of resumed Lands	3,286	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous.		
Malikana or Allowances to excluded Proprietors	25,336	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	6,958	
		37,990
PUNJAB.		
Pensions in lieu of resumed Lands	11,358	
Purchase of Life Pensions	429	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, etc., abolished	3,312	
Miscellaneous	89	
		15,188
MADRAS.		
Salt Compensation payable under Convention with the French Government	44,800	
„ „ to Pudukota State	3,800	
Other Salt Compensations	929	
Compensation to Travancore and Cochin States on account of Customs Revenue	14,855	
Other Compensations	890	
Allowances to Zemindars, Jageerdars, Inamdars, etc.	28,187	
Pensions in lieu of resumed Lands, Offices and Privileges	22,260	
Miscellaneous	641	
		116,362
BOMBAY.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	153,100	
Inamdars and other Grantees	799,908	
Subsidy and Compensations to the Goa Government	27,168	
Saver and Miscellaneous Compensations	75,434	
Commutation of fractional parts of Inams	20	
		1,055,630
TOTAL ASSIGNMENTS AND COMPENSATIONS . RX.		1,567,776

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1893.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands less Quit-rents.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.	Shown in Account No. 2 under: Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under: Irrigation against Portion of Land Revenue due to Irrigation (*see* page 126).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	125,327	84	...	2,260	1,471	...	9,923	139,065	139,065	...
Central Provinces	689,482	...	...	...	...	...	5,556	695,038	695,038	...
Burma — Upper	104,847	...	...	166	...	...	557,165	662,178	2,267,657	...
Burma — Lower	1,027,792	...	...	9	377,441	...	200,237	1,605,479		
Assam	433,191	...	...	841	...	...	38,918	472,950	472,950	...
Bengal	3,759,400	302	7,409	2,934	1,850	47,360	30,354	3,849,609	3,849,609	...
North-Western Provinces and Oudh	5,999,415	165	...	65	...	...	45,267	6,044,912	5,927,414	117,498
Punjab	2,223,834	48	20,606	3,006	...	...	108,940	2,356,434	2,342,709	13,725
Madras	5,041,130	633	...	1,456	...	...	114,628	5,157,847	4,651,073	506,774
Bombay	3,641,056	...	974,683	...	...	...	28,383	4,644,122	4,559,813	(*a*) 84,309
TOTAL LAND REVENUE RECEIPTS Rx.	23,045,474	1,232	1,002,698	10,737	380,762	47,360	1,139,371	25,627,634	24,905,328	722,306

(*a*) Total collection at page 126 Rx. 95,559
Less collection charges . „ 11,250
84,309

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners	1,183	16,233	15,461	16,995	8,546	49,860	52,115	32,327	47,364	28,808	268,892
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c.	1,914	13,316	27,099	26,738	12,108	84,784	33,351	31,793	108,422	58,261	397,786
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, &c.	5,330	13,624	...	182	3,389	3,199	116,615	36,177	1,376	...	179,892
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	596	596
Office Establishment	5,616	4,962	19,774	18,818	4,706	59,277	63,211	25,500	43,606	55,714	301,184
District Establishments, including Tehsildars' and Sub-divisional Establishments	13,705	60,600	4,558	4,259	22,421	31,840	371,194	42,257	106,890	89,383	747,107
Temporary Establishments	...	116	329	94	591	2,195	4,431	3,543	4,185	3,308	18,792
Remuneration to Copyists	...	...	43	...	553	5,195	...	...	6,747	...	12,538
Travelling Allowance, Purchase and Carriage of Tents	1,224	1,447	5,944	4,087	1,879	12,151	13,036	9,041	23,875	28,216	100,900
House-rent and other Allowances	...	...	2,655	785	86	322	...	579	...	...	4,427
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	11,193	...	11,193
Service of Processes against Defaulters	...	...	70	1,315	2,930	20,623	3,771	...	2,372	992	32,073
Law Charges	10	3	...	1	96	1,819	218	...	1,072	247	3,466
Service Postage and Telegrams	701	1,179	2,414	1,032	741	4,581	5,406	9,267	20,577	12,369	58,267
Rents, Rates, and Taxes	6	39	107	106	51	4,454	187	109	1,505	300	6,864
Petty Construction and Repairs	103	5	10	40	35	978	83	...	5,826	5,393	12,473
Other Contingent Charges	1,815	6,312	4,047	3,345	1,856	13,561	20,011	6,729	22,737	8,413	88,826
Less—Contribution	...	...	...	....	...	...	...	...	...	—*18*	—*18*
TOTAL, DISTRICT ADMINISTRATION	31,607	117,836	82,511	77,797	59,988	294,839	683,629	197,322	407,747	291,982	2,245,258
SURVEY AND SETTLEMENT:											
Land Settlement Charges:											
Salaries of Officers	...	14,179	3,116	2,394	1,295	18,389	7,562	12,414	11,753	1,626	72,728
Office Establishment	...	4,968	1,351	...	...	7,653	3,537	5,504	5,503	1,254	29,770
Field Establishment (partly temporary)	...	4,436	688	...	1,901	3,297	5,053	13,916	7,016	61	36,368
Temporary Establishments	...	5,845	3,244	3,445	58	2,920	7,219	6,551	5,595	11	34,888
Travelling Allowance	...	2,214	500	215	457	4,248	1,155	1,671	1,133	302	11,895
Service Postage and Telegrams	...	231	9	7	55	198	93	836	230	...	1,659
Rents, Rates, and Taxes	...	288	134	54	...	266	262	322	296	28	1,650
Other Contingent Charges	...	8,417	122	297	458	13,316	4,844	3,726	561	34	31,775
Less—Contribution	...	...	...	...	...	...	...	...	...	—*1,099*	—*1,099*
	...	40,578	9,164	6,412	4,224	50,287	29,725	44,940	32,087	2,217	219,634

Revenue Survey:											
Portion of the Charge of the Survey of India transferred from Account No. 38B: page 85.											
Controlling Staff	5,209	...	...	...	...	...	...	...	...	...	5,209
Correspondence and Drawing	5,161	...	...	...	...	...	...	...	...	...	5,161
Charges of Survey Parties	...	...	51,053	23,365	9,708	68,201	8,207	1,941	...	1,380	163,855
Cadastral Maps	...	...	899	1,984	1,852	...	1,891	...	...	...	6,626
Extra Departmental Mapping	...	21	...	56	51	6	399	51	...	48	632
Local Survey Charges:											
Controlling Staff	...	...	...	...	...	...	...	...	14,779	3,674	18,453
Salaries of Officers	1,282	...	350	2,512	...	...	...	...	9,708	17,850	31,702
Establishment	1,018	...	227	64	...	143	...	430	...	10,872	12,754
Field Establishment	1,591	...	4,670	12,462	...	...	...	...	27,978	19,551	66,252
Travelling Allowance	444	...	217	1,800	...	...	...	...	2,131	5,357	9,949
Service Postage and Telegrams	15	...	10	34	...	...	...	...	235	900	1,194
Other Contingent Charges	305	...	404	4,597	...	531	...	275	4,067	11,007	21,186
Less—Contribution	...	...	...	...	...	...	...	...	...	—2,315	—2,315
	15,025	21	57,830	46,874	11,611	68,881	10,497	2,697	58,898	68,324	340,658
TOTAL, SURVEY AND SETTLEMENT	15,025	40,599	66,994	53,286	15,835	119,168	40,222	47,637	90,985	70,541	560,292
LAND RECORDS AND AGRICULTURE:											
Salaries of Director and Assistants, etc.	415	2,340	...	5,955	2,196	3,103	2,543	2,685	2,411	4,135	25,783
Office Establishment (partly temporary)	2,154	1,302	885	6,970	374	3,001	4,394	668	3,687	4,798	28,233
Travelling Allowance	...	233	24	940	253	758	523	325	445	977	4,478
Service Postage and Telegrams	...	295	6	266	68	176	295	230	274	413	2,023
Other Contingent Charges	14	362	236	1,682	106	364	413	247	236	938	4,598
TOTAL, LAND RECORDS AND AGRICULTURE	2,583	4,532	1,151	15,813	2,997	7,402	8,168	4,155	7,053	11,261	65,115
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	458	...	...	173	35,401	16,389	...	...	...	52,421
Management of Grazing Lands	...	...	...	...	...	...	...	1,618	...	...	1,618
Commission on Land Revenue Collections, etc.	1,786	71	57,577	57,704	14,173	...	508	...	...	14	131,833
Commission on Capitation Tax	...	...	464	25,561	...	...	...	...	...	...	26,025
Commission on Fishery Collections	...	...	10	1,083	...	...	...	...	298	262	1,653
Charges on account of Encumbered Estates	...	...	...	...	...	...	100	...	...	...	100
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	1,498	...	1,498
Allowances to District and Village Officers	...	...	...	...	...	...	192	123,615	417,664	308,110	849,581
TOTAL, DIRECT CHARGES OF COLLECTION	1,786	529	58,051	84,348	14,346	35,401	17,189	125,233	419,460	308,386	1,064,729
TOTAL CHARGES IN INDIA . Rx.	51,001	163,496	208,707	231,244	93,166	456,810	749,208	374,347	925,245	682,170	3,935,394
			439,951								

	£	
CHARGES IN ENGLAND:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	510	
Stores for India: Paper-cutting Machine	84	
		594
EXCHANGE ON CHARGES IN ENGLAND	Rx.	357
TOTAL CHARGES AGAINST "LAND REVENUE"	Rx.	3,936,345

(a) The remaining part is charged under "Law and Justice."

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1893.

	Rx.	*Rx.*	*Rx.*
BENGAL OPIUM.			
BENGAL.			
Proceeds of 48,852 Chests sold by auction in Calcutta for export, being at the average rate of ₹ 1,247-4-8 per Chest . .	6,093,265	6,093,265	
Miscellaneous Receipts of Opium Department		2,962	
Cost price of opium sold by the Excise Department in the following Provinces, for consumption in India under Revenue Regulations :—			
	Rx.		
Bengal	56,559	56,559	
		6,152,786	
India, General	162		
Central Provinces	22,798		
Burma, Upper . . . . . 2,276 / Lower 46,065	48,341	164,741	
Assam	38,677		
North-Western Provinces and Oudh	51,478		
Punjab	3,285		
	221,300		
TOTAL, BENGAL OPIUM . Rx.			6,317,527
BOMBAY.			
Duty realised on 27,845½ Chests of Malwa Opium, at ₹600 per Chest . .		1,670,730	
Confiscations and Miscellaneous Receipts		4,923	
TOTAL, BOMBAY OPIUM . Rx.			1,675,653
TOTAL, OPIUM REVENUE . Rx.			7,993,180

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1892 . .	40,765	69,428	(*a*) 1,107	1,660
In Store at Factories on above date . . .	9,000	15,328	409	(*a*) 614
	49,765	84,756	1,516	2,274
Produce of Season 1891-92	33,679	57,359	5,004	7,506
TOTAL .	83,444	142,115	6,520	9,780
Sold by Auction from 1st April 1892 to 31st March 1893	48,852	83,201	...	...
Issued to Excise Department	...	...	4,286	6,429
Issued to Medical Department	...	...	6	8
TOTAL EXPENDED .	48,852	83,201	4,292	6,437
Balance in Store in Calcutta on 31st March 1893 .	32,778	55,825	2,022	3,033
Balance in Factories „ „ „ .	1,814	3,089	206	310
BALANCE IN STORE ON 31st MARCH 1893 .	34,592	58,914	2,228	3,343

(*a*) Fraction in the closing balance of last year reckoned as 1.

No. 14C.—ACCOUNT of CHARGES in connection with OPIUM.

		Rx.	*Rx.*
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency			46,812
Establishment and Contingent Charges of Benares Agency			71,104
Charges in Calcutta			2,436
	Rx.		
Cultivation and Manufacturing Charges for Opium of Season 1890-91 and previous years	974,336		
Cultivation and Manufacturing Charges for Opium of Season 1891-92	502,859		
		1,477,195	
TOTAL, BENGAL . Rx.		1,597,547	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . . £		696	
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.		419	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			1,598,662
CHARGES FOR MALWA OPIUM.			
IN INDIA.			
Establishment and Contingent Charges of the Agency at Indore . . .		1,236	
IN BOMBAY.	Rx.		
Establishment	1,123		
Contingent Charges	1,475		
		(a) 2,598	
TOTAL, MALWA OPIUM . Rx.			3,834
TOTAL CHARGES UNDER OPIUM . Rx.			1,602,496

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1893.

	Sales of Government Salt.	Excise Duty on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Frontier duty on Salt imported by Land.	Miscellaneous Receipts.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . . .	101,586	1,998,564	...	...	..	17,940	2,118,090
Upper Burma . . .	...	1,502	...	...	...	18	162,213
Lower Burma . . .	...	18,472	142,221	...	...	...	
Bengal	...	...	1,531,804	869,861	...	8,454	2,410,119
Madras	34,890	1,668,436	822	...	3	17,073	1,721,224
Bombay	47,251	2,130,236	531	1,359	57,288	7,793	2,244,458
TOTAL, SALT REVENUE Rx.	183,727	5,817,210	1,675,378	871,220	57,291	51,278	8,656,104

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, for the Year ended 31st March 1893.

	Rx.	*Rx.*	*Rx.*
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.			
Salary of Commissioner	2,402		
Salaries of Deputy and Assistant Commissioners, &c.	7,940		
Office Establishment	5,714		
Travelling Allowances	3,601		
Purchase and Repair of Tents	112		
Commission on Salt Tax Collections	2,748		
Rewards	344		
Compensations to Frontier Chiefs and others	159		
Removal of Salt purchased by traders	6,782		
Conveyance of Tents and Records	475		
House and Office-Rent	429		
Petty Construction and Repairs	5,930		
Service Postage Stamps	615		
Miscellaneous Contingencies	2,671		
	39,922		
Manufacture and Excavation of Salt:			
Sambhar	5,148		
Didwana	494		
Pachbudra	1,615		
Phalodi	42		
Punjab Mines	6,286		
		53,507	
PREVENTIVE ESTABLISHMENT		46,773	
			100,280
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Commission on Salt Tax Collections:			
Upper Burma		46	
Lower Burma		608	
			654
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		846	
Rewards		545	
Petty Construction and Repairs		169	
Rents, Rates, and Taxes		1,143	
Scales and weights		8,252	
Miscellaneous Contingencies		1,504	
			12,459
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	3,877		
Salary of Secretary to Commissioner	1,544		
Salaries of Deputy and Assistant Commissioners	13,148		
Inspectors and Assistant and Sub-Inspectors	59,258		
Office Establishment	74,784		
Travelling Allowances	9,549		
Purchase, Repair, and Carriage of Tents	1,579		
Rewards	12,891		
Cost, Freight, &c., of Spirits	4		
Conveying Salt to French Government and Fish-curing Yards	2,078		
Freight and other Charges for export and import of Salt	2,991		
Petty Construction and Repairs	22,603		
Service Postage Stamps	2,441		
Service Telegrams	239		
Rents, Rates, and Taxes	716		
Miscellaneous Contingencies	10,754		
		218,456	
Deduct—Amount chargeable to Excise		*57,368*	
		161,088	
SALT PURCHASE AND FREIGHT		30,702	
			191,790
Carried forward			305,183

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Manufacturing Charges and Cost of Salt, for the Year ended 31st March 1893 —*continued.*

					Rx.	*Rx.*
				Brought forward . .		305,183
BOMBAY.	Presidency Division.	Sindh Division.	Aden Division.	TOTAL.		
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Salaries of Collector, Deputy and Assistant Collectors, &c.	6,280	1,060	...	7,340		
Superintendent and Petty Officers	7,788	858	...	8,646		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	43,121	1,880	126	45,127		
Preventive Establishment	811	3,530	...	4,341		
Commission on sale of Salt	1,152	...	...	1,152		
Rewards	290	4	...	294		
Travelling Allowances	2,208	259	...	2,467		
Service Postage Stamps	320	54	...	374		
Service Telegrams	35	13	...	48		
Rents, Rates, and Taxes	43	31	...	74		
Conveyance of Tents and Records	212	2	...	214		
Petty Construction and Repairs	1,745	117	...	1,862		
Scales and Weights	52	...	...	52		
Office Expenses and Miscellaneous Contingent Charges	5,658	130	60	5,848		
	69,715	7,938	186	77,839		
Administration of Salt Revenue in Portuguese India				1,505		
					79,344	
SALT PURCHASE AND FREIGHT					38,063	
PREVENTIVE ESTABLISHMENT					33,861	
GOA MIXED COMMISSION					774	
PAYMENTS TO OFFICERS OF OTHER PROVINCES					348	
						152,390
				TOTAL CHARGES IN INDIA . Rx.		457,573
CHARGES IN ENGLAND:						
Stores for India: for the Salt Department, Madras, &c.					£.	708
EXCHANGE ON CHARGES IN ENGLAND					Rx.	426
				TOTAL CHARGES UNDER SALT . Rx.		458,707

No. 15 C.—ACCOUNT of SALT STORE for the Year ended 31st March 1893.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1892	58,61,246	10,49,444	25,13,667	23,03,101
Manufactured, excavated, or purchased during the Year .	1,31,333	22,18,573	19,10,045	35,27,947
	59,92,579	32,68,017	44,23,712	58,31,048
Removed by Purchasers during the Year	51,26,012	25,95,838	12,10,501	29,06,995
Wastage, &c., written off	5,84,442	...	76,082	3,01,054
	57,10,454	25,95,838	12,86,583	32,08,049
Balance in Store on 31st March 1893	2,82,125	6,72,179	31,37,129	26,22,999

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.. Upper.	Burma.. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	29,598	119,378	19,517	76,198	57,124	1,119,393	541,025	256,631	454,325	322,180	2,995,369
Sale of Commercial and other Stamps	22,634	49,159	8,816	48,368	24,065	431,441	172,256	149,326	271,496	196,639	1,374,200
Fines and Penalties	254	385	730	534	240	2,671	1,451	1,112	4,618	1,268	13,263
Miscellaneous	218	109	105	1,221	97	1,079	524	3,316	6,010	53,029	65,708
TOTAL, STAMP REVENUE . Rx.	52,704	169,031	29,168	126,321	81,526	1,554,584	715,256	410,385	736,449	573,116	4,448,540
			155,489								
Deduct—Refunds	*494*	*1,551*	*402*	*1,176*	*418*	*14,573*	*8,948*	*4,322*	*9,272*	*12,588*	*53,744*
NET REVENUE from STAMPS . Rx.	52,210	167,480	28,766	125,145	81,108	1,540,011	706,308	406,063	727,177	560,528	4,394,796
CHARGES FOR COLLECTION.											
Salary of the Superintendent or other Officers	...	...	...	...	...	2,432	...	...	670	720	3,822
Establishment of Superintendent or other Officers	...	...	...	...	...	3,196	...	...	1,030	2,482	6,708
Contingent Expenses, Packing Charges, &c.	...	...	...	...	...	1,425	...	...	617	754	2,796
Charges for the sale of Stamps, *viz.*—											
Clerks and Servants	24	...	96	518	...	148	1,167	29	244	985	3,211
Commission to Vendors	...	...	...	...	...	...	224	...	...	160	384
Discount on sale of Court Fee Stamps	384	13	202	566	897	12,575	...	3,967	3,385	3,866	25,855
Discount on sale of General Stamps	973	1,596	276	1,214	736	10,079	4,183	5,691	11,130	5,937	41,815
Contingencies and Miscellaneous	152	348	14	32	26	717	831	2,178	1,831	450	6,579
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—72,554*	4,159	256	791	1,957	28,984	7,404	7,700	12,891	8,412	...
			844	3,121							
TOTAL CHARGES in INDIA . Rx.	*—71,021*	6,116	3,965		3,616	59,556	13,809	19,565	31,798	23,766	91,170
CHARGES IN ENGLAND:					Rx. 35,606(*a*)						
Stores for India					£ 21,037(*b*)				5,908	4,332	31,277
EXCHANGE ON CHARGES IN ENGLAND										Rx.	18,817
										TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx	141,264

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.											
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License Fees and Farmers' Rents	6,310	43,064	22,072	160,194	39,218	605,576	134,833	57,348	630,776	58,389	1,757,780
Distillery Fees	22,400	112,273	1,896	3,673	...	6,065	87	354	130	37,723	184,601
Still-head Duty	64,952	16,114	15,709	47,120	1,778	194,333	253,173	59,665	286,400	665,772	1,605,016
License Fees for sale of Opium and its preparations	3,336	28,533	8,255	53,082	28,080	51,063	17,450	34,326	33,454	9,305	266,884
License Fees for sale of other Drugs	3,758	13,776	...	...	16,925	19,534	73,892	17,059	4,531	2,818	152,293
Rent of Toddy trees	1,075	2,782	3	18	...	309	7,680	...	211,681	113,814	337,362
TOTAL	101,831	216,542	47,935	264,087	86,001	876,880	487,115	168,752	1,166,972	887,821	4,303,936
Duty on Opium consumed in India	2,189	44,458	8,006	154,597	158,710	160,942	62,086	9,038	40,307	107,459	747,792
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	4,234	...	...	4,234
Duty on Ganja	268	12,510	...	...	13,956	120,583	...	...	...	22,393	169,710
Fines, Confiscations, and Miscellaneous	619	2,098	66	46	63	1,053	676	260	3,867	8,023	16,771
TOTAL, EXCISE REVENUE Rx.	104,907	275,608	56,007	418,730	258,730	1,159,458	549,877	182,284	1,211,146	1,025,696	5,242,443
			474,737								
CHARGES.											
Salaries and Establishments	3,694	2,516	1,884	3,102	113	45,371	6,834	4,496	35,883	24,683	128,576
Contingent Expenses	179	1,387	373	714	1,158	16,606	1,905	598	15,350	8,540	46,810
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	...	7,044	...	...	...	7,044
Rents, Rates, and Taxes	...	1	...	3	...	938	...	1	178	181	1,302
Petty Construction and Repairs	...	327	...	...	...	2,751	...	...	6,003	200	9,281
TOTAL, EXCISE CHARGES Rx.	3,873	4,231	2,257	3,819	1,271	65,666	15,783	5,095	57,414	33,604	193,013
			6,076								

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1893.

REVENUE.	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	2,076	31,472	102,082	54,950	(*b*)409,531	(*d*)455,490	221,382	515,762	265,528	2,058,273
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	351	...	...	419,526	(*d*)32,972	...	...	...	452,849
Cess on Lands for Famine Assurance, Canals and Railways	...	14,814	...	...	...	(*d*)170,059	55,289	...	...	240,162
Cess on Lands for District Post	...	3,785	...	...	43,741	3,663	...	...	...	51,189
Cess on Lands for Village Service and Patwaries .	3,256	45,718	...	...	...	236,092	128,768	390,742	36,396	840,972
Assessment on Wards' Estates for Establishment Charges	...	3,357	...	...	7,668	...	2,917	...	...	13,942
Miscellaneous	(*a*) 2,090	...	...	...	...	(*c*)40,255	600	6,166	...	49,111
TOTAL RECEIPTS under PROVINCIAL RATES .	7,422	99,497	102,082	54,950	880,466	938,531	408,956	912,670	301,924	3,706,498
Deduct—Refunds	...	*48*	*46*	*17*	*1,485*	*1,393*	*484*	*2,758*	*1,618*	*7,849*
NET RECEIPTS under PROVINCIAL RATES . Rx.	7,422	99,449	102,036	54,933	878,981	937,138	408,472	909,912	300,306	3,698,649
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES . .	...	...	4,655	230	44,343	634	524	...	5,273	55,659

(*a*) Consists of—

	Rx.
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools .	1,521
Educational "Plough Tax" in Coorg	569
	2,090

(*b*) Roads and Public Works only.
(*c*) Chowkidari (Village Police) Cess in Oudh.
(*d*) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh :—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	417,764	...	45,142	462,906
Ditto Oudh	32,899	...	32,899	65,798
"Famine Assurance Rate," North-Western Provinces	...	...	92,018	92,018
"1 per cent. Road Cess," North-Western Provinces	4,827	...	...	4,827
"Original Rates," Oudh	...	36,635	...	36,635
Deduct—Amount credited as Cess for District Post	...	*3,663*	...	*3,663*
TOTAL . Rx.	455,490	32,972	170,059	658,521

No. 19 A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1893.

	Gross Receipts.					Refunds and Drawbacks.					Net Produce.				
	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Gross Receipts.	Burma (Lower).	Bengal.	Madras.	Bombay	Total Refunds and Drawbacks.	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Net Produce.
SEA CUSTOMS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imports.															
Arms, Ammunition, Military Stores	1,064	14,506	5,200	10,392	31,162	469	9,688	3,690	2,097	15,944	595	4,818	1,510	8,295	15,218
Drugs and Medicines	6	233	...	91	330	...	...	...	...	...	6	233	...	91	330
Oil, Mineral, Petroleum, &c.	9,443	128,171	9,163	55,532	202,309	10	347	8	873	1,238	9,433	127,824	9,155	54,659	201,071
Liquors:															
Ale, Beer, and Porter	4,189	4,702	3,768	6,420	19,079	...	37	...	19	56	4,189	4,665	3,768	6,401	19,023
Spirits	91,834	146,262	91,786	211,309	541,191	12	742	35	4,842	5,631	91,822	145,520	91,751	206,467	535,560
Wines and Liqueurs	7,260	16,729	6,748	19,246	49,983	3	69	18	155	245	7,257	16,660	6,730	19,091	49,738
Unclassified Articles	...	...	...	120	120	...	...	...	...	...	...	...	...	120	120
Total, Imports . Rx.	113,796	310,603	116,665	303,110	844,174	494	10,883	3,751	7,986	23,114	113,302	299,720	112,914	295,124	821,060
Exports.															
Grain and Pulse:															
Paddy	5,319	385	8,403	1,106	15,213	28	92	4	...	124	5,291	293	8,399	1,106	15,089
Rice	478,293	189,348	28,522	31,980	728,143	8,203	7,197	103	295	15,798	470,090	182,151	28,419	31,685	712,345
Total, Exports . Rx.	483,612	189,733	36,925	33,086	743,356	8,231	7,289	107	295	15,922	475,381	182,444	36,818	32,791	727,434
Miscellaneous	237	4,732	40	1,963	6,972	51	90	...	...	141	186	4,642	40	1,963	6,831
TOTAL, SEA CUSTOMS . Rx.	597,645	505,068	153,630	338,159	1,594,502	8,776	18,262	3,858	8,281	39,177	588,869	486,806	149,772	329,878	1,555,325
LAND CUSTOMS.															
Imports	...	...	1,722	41	1,763	...	...	1	...	1	...	...	1,721	41	1,762
Exports	...	...	5,606	3,321	8,927	...	...	...	...	...	...	...	5,606	3,321	8,927
Miscellaneous	...	...	12	9	21	...	...	...	..	...	...	...	12	9	21
TOTAL, LAND CUSTOMS, Rx.	...	...	7,340	3,371	10,711	...	...	1	...	1	...	...	7,339	3,371	10,710
MISCELLANEOUS.															
Warehouse and Wharf Rent, Fees, &c.	2,407	317	5,389	4,307	12,420	...	...	19	(a) 19,639	19,658	2,407	317	5,370	*—15,332*	*—7,238*
TOTAL, CUSTOMS REVENUE, Rx.	600,052	505,385	166,359	345,837	1,617,633	8,776	18,262	3,878	27,920	58,836	591,276	487,123	162,481	317,917	1,558,797

(a) Includes Rx.19,544 paid to the Government of Portuguese India on account of their share of Customs receipts for the 10th and 11th Treaty years.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1893.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Lower).	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner	...	...	...	5,022	5,022
Establishment and Contingencies of ditto	...	...	...	4,215	4,215
Collectors, Deputy and Assistant	2,520	3,663	2,526	3,499	12,208
Office Establishment	3,276	7,921	2,638	3,055	16,890
Preventive Establishment	4,169	27,398	82	13,078	44,727
Appraising Establishment	700	3,472	138	2,923	7,233
Wharf Establishment	...	3,301	...	...	3,301
Contingent Charges	549	4,612	972	1,689	7,822
Total Charges at the Principal Ports	11,214	50,367	6,356	33,481	101,418
Charges at other Ports (*vide* details below)	6,003	3,645	10,394	19,150	39,192
TOTAL CHARGES IN INDIA . Rx.	17,217	54,012	16,750	52,631	140,610
CHARGES IN ENGLAND:					
Stores for India				£	15
EXCHANGE ON CHARGES IN ENGLAND				Rx.	9
TOTAL CUSTOMS CHARGES				Rx.	140,634

DETAILS of CUSTOMS CHARGES at other than the PRINCIPAL PORTS.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
Burma (Lower).	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	240	1,620	46	1,906
Bassein	240	969	54	1,263
Kyauk-Phyu	...	163	1	164
Mergui	...	168	65	233
Moulmein	240	1,872	72	2,184
Sandoway	...	27	...	27
Tavoy	...	216	10	226
Total, Burma	720	5,035	248	6,003
Bengal.				
Balasore	...	423	39	462
Chittagong	586	1,565	157	2,308
Cuttack	...	667	6	673
Dacca	...	53	9	62
Pooree	...	124	16	140
Total, Bengal	586	2,832	227	3,645
Madras.				
Ganjam	...	535	154	689
Godavery	...	785	128	913
Kistna	...	342	191	533
Madura	...	323	89	412
Malabar	...	2,084	687	2,771
Nellore	...	261	16	277
South Arcot	...	779	365	1,144
South Canara	...	1,221	322	1,543
Tanjore	...	900	316	1,216
Tinnevelly	...	281	162	443
Vizagapatam	...	377	76	453
Total, Madras	...	7,888	2,506	10,394
Bombay.				
Gujarat Division	815	3,115	765	4,695
Konkan Division	2,889	3,326	2,017	8,232
Sind Division	1,220	4,597	406	6,223
Total, Bombay	4,924	11,038	3,188	19,150
Total Charges at Other Ports . Rx.	6,230	26,793	6,169	39,192

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1893.

REVENUE.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL DEPARTMENT:											
Income Tax:											
Ordinary Collections	9,829	32,390	...	48,573	18,736	370,047	192,443	100,909	147,892	306,941	1,227,760
Deductions by Government from Salaries and Pensions	26,083	7,617	8,151	12,346	3,818	46,084	29,983	19,425	30,025	31,616	215,148
Deductions from Interest on Government Securities	55,149	136	...	219	19	1,557	3,135	1,323	7,052	14,735	83,325
Penalties	1	265	...	44	50	3,282	59	87	355	93	4,236
Recoveries from Surplus Profits of Railway Companies	6,472	...	...	...	...	213	...	...	...	20,284	26,969
Other items	...	...	...	...	...	1,613	...	18	...	105	1,736
License Tax (Pandhari)	...	8,654	...	...	...	...	...	...	...	...	8,654
TOTAL CIVIL DEPARTMENT	97,534	49,062	8,151	61,182 (69,333)	22,623	422,796	225,620	121,762	185,324	373,774	1,567,828
OTHER DEPARTMENTS:											
Income Tax:											
Deductions from Salaries and Pensions:—											
In Military Department	28,200	...	...		...	...	..	...	12,076	10,744	51,020
„ Public Works „	6,396	1,099	7,140		1,009	7,059	6,092	13,191	5,444	3,653	51,083
„ Post Office „	6,626	...	...		...	...	...	...	...	...	6,626
„ Telegraph „	7,705	...	...		...	...	...	...	...	...	7,705
„ Marine „	1,879	...	...		...	...	...	...	...	...	1,879
TOTAL OTHER DEPARTMENTS	50,806	1,099	7,140		1,009	7,059	6,092	13,191	17,520	14,397	118,313
TOTAL ASSESSED TAXES	148,340	50,161	76,473		23,632	429,855	231,712	134,953	202,844	388,171	1,686,141
Deduct—Refunds	*906*	*473*	*426*		*43*	*5,260*	*2,109*	*892*	*1,560*	*3,946*	*15,615*
NET REVENUE from ASSESSED TAXES	147,434	49,688	76,047		23,589	424,595	229,603	134,061	201,284	384,225	1,670,526
CHARGES.											
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	98	52	...	1,705	107	18,409	1,880	1,111	1,741	5,068	30,171

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.											
Revenue from Timber and other Produce removed from the Forests by Government Agency:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Timber	40,584	3,246	1,122	221,070	692	533	43,000	27,554	15,144	74,493	427,438
Firewood and Charcoal	422	288	...	...	5	2,075	17,548	23,580	10,957	73,038	127,913
Bamboos	1	322	...	...	7	...	981	1,135	400	17	2,863
Sandal Wood	8,155	1	...	...	...	...	...	...	1,917	1,666	11,739
Grass and other minor Produce	133	1,916	83	1	57	...	2,050	80	4,630	11,848	20,798
	49,295	5,773	1,205	221,071	761	2,608	63,579	52,349	33,048	161,062	590,751
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:											
Timber	2,552	15,992	170,131	77,753	24,880	37,190	57,412	2,630	20,795	63,653	472,988
Firewood and Charcoal	1,009	9,198	2,861	2,787	461	15,446	3,993	2,632	24,863	16,497	79,747
Bamboos	255	11,487	3,668	4,956	680	4,445	11,322	8	13,660	10,248	60,729
Grazing and Fodder Grass	868	55,107	...	49	593	841	11,241	18,345	17,559	55,696	160,299
Other minor Produce	2,589	(a) 21,172	22,771	6,732	3,445	8,945	10,965	932	41,232	7,614	126,397
	7,273	112,956	199,431	92,277	30,059	66,867	94,933	24,547	118,109	153,708	900,160
Confiscated Drift and Waif Wood	6	356	3,533	9,605	309	1,086	1,899	2,071	1,008	1,079	20,952
Revenue from Forests not managed by Government:											
Duty on Foreign Timber and other Forest Produce	...	...	...	30,502	1,986	...	677	...	...	2,590	35,755
Revenue from shared and private Forests	1,204	...	...	...	969	...	...	352	...	289	2,814
	1,204	...	...	30,502	2,955	...	677	352	...	2,879	38,569
Miscellaneous:											
Fines and Forfeitures	27	24	72	658	169	47	180	95	152	1,128	2,552
Refunds	47	83	75	88	137	306	124	45	...	165	1,070
Other Sources	431	3,893	3,347	4,136	3,893	3,574	3,862	1,804	5,404	6,934	37,278
	505	4,000	3,494	4,882	4,199	3,927	4,166	1,944	5,556	8,227	40,900
			207,663	358,337							
TOTAL FOREST REVENUE . Rx.	58,283	123,085	566,000		38,283	74,488	165,254	81,263	157,721	326,955	1,591,332
EXPENDITURE.											
GENERAL DIRECTION.											
Salary of the Inspector General and Assistant Inspector General of Forests	5,060	...	...	...	...	...	...	...	...	...	5,060
Establishment and Contingencies	2,683	...	...	...	...	...	...	...	...	...	2,683
TOTAL, GENERAL DIRECTION . Rx.	7,743	...	...	...	...	...	...	...	...	...	7,743

A.—Conservancy and Works.												
Timber and other Produce removed from the Forests by Government Agency		16,521	2,523	649	67,419	654	1,060	27,671	21,588	15,167	65,160	218,412
Timber and other Produce removed from the Forests by Consumers or Purchasers		23	14,099	667	1,721	1,436	4,664	3,797	173	7,327	4,030	37,937
Confiscated Drift and Waif Wood		...	5	1,704	4,901	44	283	877	552	230	17	8,613
Revenue from Forests not managed by Government		182	...	...	1,334	73	...	445	...	...	...	2,034
Rent of leased Forests and Payments to Shareholders in Forests managed by Government		...	13	...	...	...	...	1,206	5,738	1,889	3,182	12,028
Live Stock, Stores, Tools and Plant		3,646	1,216	4,646	4,001	1,346	1,784	2,314	356	2,548	1,795	23,652
Communications and Buildings		2,919	1,768	1,982	1,370	1,390	3,044	10,475	1,307	8,153	1,433	33,841
Demarcation, Improvement, and Extension of Forests:—												
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38B, page 85		...	9,776	...	5,774	...	...	9	...	5,782	275	21,616
Other Charges		5,355	9,450	3,263	13,836	6,414	2,234	10,177	5,963	24,593	23,127	104,412
Miscellaneous		1,025	628	188	436	307	234	670	86	1,391	1,992	6,957
TOTAL CONSERVANCY AND WORKS	Rx.	29,671	39,478	13,099	100,792	11,664	13,303	57,641	35,763	67,080	101,011	469.502
B.—Establishments.												
I.—Salaries.												
Pay of Conservators		...	3,574	3,009	2,871	1,320	1,832	5,514	1,764	4,962	3,440	28,286
Pay of Superior Officers		7,472	13,237	11,624	13,783	5,838	10,252	11,782	10,959	19,765	23,715	128,427
Subordinate Forest and Depôt Establishments		3,105	19,498	4,832	6,085	2,842	6,486	7,679	8,158	15,784	40,256	114,725
Office Establishments		1,050	3,889	3,901	4,866	1,542	1,897	3,722	2,584	8,934	6,698	39,083
Deputation and Special Allowances		1,057	331	2,507	2,464	432	328	199	564	160	227	8,269
Payments to Officers of other Provinces		...	...	...	...	...	...	...	...	...	390	390
		12,684	40,529	25,873	30,069	11,974	20,795	28,896	24.029	49,605	74,726	319,180
II.—Travelling Allowances.												
Conservators		...	275	345	433	193	284	360	240	977	516	3,623
Superior Officers		1,131	1,547	2,862	2,616	1,348	2,088	1,819	1,864	3,929	5,250	24,454
Subordinate Forest and Depôt Establishments		240	260	583	1,091	492	632	1,057	1,077	4,789	2,479	12,700
Office Establishments		93	219	497	266	49	105	434	419	1,349	2,205	5,636
		1,464	2,301	4,287	4,406	2,082	3,109	3,670	3,600	11,044	10,450	46 413
III.—Contingencies.												
Stationery		9	73	14	13	2	3	137	104	...	662	1,017
Carriage of Tents and Records		151	915	174	54	11	159	602	423	577	630	3,696
Rents, Rates, and Taxes		213	104	44	344	169	129	172	530	291	482	2,478
Pay of Police Guards		...	...	...	...	...	...	97	...	...	...	97
Official Postage		142	493	157	158	172	248	291	416	1,189	1,255	4,521
Sundries		540	1,201	445	353	316	383	734	647	2,502	611	7,732
		1,055	2,786	834	922	670	922	2 033	2,120	4,559	3.640	19,541
TOTAL ESTABLISHMENTS	Rx.	15,203	45,616	30,994	35,397	14,726	24,826	34,599	29,749	65,208	88,816	385,134
TOTAL EXPENDITURE IN INDIA	Rx.	52,617	85,094	44,093	136,189	26,390	38,129	92,240	65,512	132,288	189,827	862,379
				180,282								
CHARGES IN ENGLAND:												
Expenses attending the examination of Candidates for the Indian Forest Department, &c.											£	184
Stores for India											„	1,593
EXCHANGE ON CHARGES IN ENGLAND											Rx.	1,777
												1,069
TOTAL FOREST EXPENDITURE	Rx.											865,225

(a) Includes Commutation Fees Rx. 10,749.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.											
Fees for Registering Documents	2,010	6,809	587	5,128	4,343	137,873	27,066	24,165	111,312	55,150	374,443
Fees for Copies of Registered Documents . . .	164	2,975	4	119	64	1,978	10,197	6,644	3,148	888	26,181
Miscellaneous	104	1,450	29	279	21	3,529	4,002	1,601	17,378	1,047	29,440
TOTAL, REGISTRATION RECEIPTS . Rx.	2,278	11,234	620	5,526	4,428	143,380	41,265	32,410	131,838	57,085	430,064
			6,146								
Deduct—Refunds	*3*	*15*	*2*	*5*	*6*	*274*	*10*	*25*	*351*	*707*	*1,398*
			7								
NET RECEIPTS under REGISTRATION . Rx.	2,275	11,219	6,139		4,422	143,106	41,255	32,385	131,487	56,378	428,666
CHARGES.											
Superintendence	...	725	...	...	...	5,937	84	...	3,445	746	10,937
District Charges	709	3,264	348	2,221	2,413	66,683	19,962	9,017	70,514	27,048	202,179
			348	2,221							
TOTAL CHARGES under REGISTRATION . Rx.	709	3,989	2,569		2,413	72,620	20,046	9,017	73,959	27,794	213,116

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1893.

INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*
Tribute from Amjeerah	3,440		
„ Ajehgurh	701		
„ Boondee	12,000		
„ Banswara	3,239		
„ Behat	140		
„ Chirkhari	858		
„ Doongurpoor	2,739		
„ Holkar	605		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Jhallawar	8,000		
„ Kotah	18,472		
„ Kilcheepoor	1,291		
„ Oodeypoor	18,500		
„ Punnah	995		
„ Paldeo	24		
„ Rutlam	6,552		
„ Sillana	4,368		
„ Sirohee	688		
„ Lawa	23		
Nizam's Government on account of Mahratta Chouth	10,811		
		143,246	
Contribution from Bhurtpur	1,400		
„ „ Dholepur	1,000		
„ „ Kerowlee	500		
„ of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
„ „ Kotah towards cost of Deolee Irregular Force	20,000		
Contribution towards cost of United Malwa Contingent:			
From Dewas 3,302			
„ Jowrah 15,903			
	19,205		
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contributions towards cost of Malwa Bheel Corps:			
From Alirajpur 147			
„ Amjeerah 1,966			
„ Burwanee 393			
„ Dhar 766			
„ Jabooah 147			
	3,419		
		75,206	
Fees on Succession:			
Paldeo State	169		
Gawrihar	450		
Pertabgurh	200		
		819	
TOTAL INDIA GENERAL			219,271
CENTRAL PROVINCES.			
Tributes from various Petty States		24,390	
Fees on Succession:			
Lal Raghubar Singh, Chief of the Sarangarh State, Sambalpur	1,000		
Kritpal Singh, Chief of the Kawardha State, Bilaspur	750		
		1,750	
TOTAL CENTRAL PROVINCES			26,140
Carried forward			245,411

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1893— *contd.*

		Rx.	
Brought forward			245,411
BURMA.			
(Upper)			
Tribute from Kale Swabwa State		61	
„ Shan States		37,560	
„ Baw States		491	
„ Various Petty States		1,489	
TOTAL BURMA (UPPER)			39,601
ASSAM.			
Tributes from Ramrai	10		
„ Manipur	3,065		
		3,075	
Fees on Succession:			
Ramtrai State		5	3,080
PUNJAB.			
Tribute from Kupoorthulla	13,100		
„ Chumba	380		
„ Mundee	10,000		
„ Sokeith	1,100		
„ Various Petty States	3,049		
		27,629	
Fees on Succession:			
Nazarana paid by H. H. the Raja of Kupoorthula on the occasion of his investiture with full powers		890	
TOTAL PUNJAB			28,519
MADRAS.			
Tribute from Travancore	78,311		
„ Bastar	200		
„ Jeypur	100		
		78,611	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
„ „ „ Cochin for the maintenance of a Battalion of Native Infantry		20,009	
„ „ Travancore		1,332	
TOTAL MADRAS			344,952
BOMBAY			
Tribute from Kattywar	56,439		
Tributes from various Petty States	6,428		
Subsidy from the Kutch Government	18,695		
Contribution from Baroda State	37,089		
Contribution from Jagirdars, Southern Mahratta Country	9,655		
		128,306	
Fees on Succession:			
Chandansingji Umedsingji, Rana of Vao		243	
TOTAL BOMBAY			128,549
TOTAL TRIBUTES, ETC.	Rx.		790,112

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section B.—Interest.

Revenue *Rx.*869,727. Expenditure *Rx.*4,374,263.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	869,727	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,857,482
Interest on other Obligations . .	26	Expenditure	50	...	...	516,781
		Total .		...	869,727	4,374,263

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1892-93.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES.											
Imperial Loans and Advances, etc., set forth in Account No. 84, page 226 .	4,206	...	3,646	88	...	153,878	...	...	24,429	185,976	372,223
Provincial Loans and Advances, set forth in Account No. 84A, page 228 . .	...	3,790	...	1,430	50	7,731	19,459	26,589	8,233	20,550	87,832
TOTAL INTEREST ON LOANS AND ADVANCES	4,206	3,790	3,646	1,518	50	161,609	19,459	26,589	32,662	206,526	460,055
INVESTMENTS											
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 68	326,379	...	...	...	...	...	...	...	...	...	326,379
Securities of Provincial Funds . .	2	473	...	...	56	1,438	2,402	839	10,003	6,192	21,405
TOTAL INTEREST ON INVESTMENTS .	326,381	473	...	...	56	1,438	2,402	839	10,003	6,192	347,784
ARREARS DUE TO THE GOVERNMENT.											
Of Land Revenue	115	...	...	...	...	...	...	...	4,956	306	5,377
Of other Revenue	...	...	...	...	...	...	...	...	773	...	773

Of District Road Cess	...	...	...	...	...	4,756	...	...	...	...	4,756
Of Public Works Cess	...	...	...	...	...	4,863	...	...	...	...	4,863
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	85	...	85
Of Balances due for Commutation of Land Tax	...	...	...	...	48	...	...	...	...	...	48
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	115	...	...	...	48	9,619	...	...	5,814	306	15,902
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	568	...	...	...	...	...	...	...	...	53	621
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railways	3,968	...	...	...	...	...	...	...	...	...	3,968
Sundry Items	600	5	...	403	49	451	52	7	405	116	2,088
TOTAL SUNDRY ACCOUNTS	5,136	5	...	403	49	451	52	7	405	169	6,677
TOTAL RECEIPTS IN INDIA . Rx.	335,838	4,268	3,646	1,921	203	173,117	21,913	27,435	48,884	213,193	830,418
			5,567								

	£	
RECEIPTS IN ENGLAND:		
Interest realised from Investment of Cash Balance	24,488	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	55	
	£	24,543
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	14,766
TOTAL INTEREST RECEIPTS	Rx.	869,727

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1893.

	Amount of Loan, 31st March 1893.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	59,850	2,693	26,695	
Transfer Loan of 1879, 4½ per cent. portion	1,294,997	58,275	417,195	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,300	1,118	1,117	
				490,007
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	696,213	27,849	26,550	
Loan of 1835-36	1,630,290	65,212	69,304	
Loan of 1842-43	27,414,370	1,096,575	1,071,124	
Loan of 1854-55	25,107,920	1,004,317	785,364	
Transfer Loan of 1st May 1865	34,170,652	1,366,826	1,350,461	
Reduced 4 per cent. Loan of 1879	6,059,400	242,376	255,020	
Promissory Notes for Mysore Family	50,152	2,006	2,027	
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
East Indian Railway Commuted Stock	5,450	218	225	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
Railway Loan from the Nawab of Rampur	250,000	10,000	...	
				3,760,075
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	52,180	1,826	1,432	1,432
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	1,700	68	60	
Cawnpore-Furukhabad Railway Debenture Loan	810	32	12	
Cawnpore-Achneyra Railway Debenture Loan	5,900	236	963	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan	77,620	3,105	3,495	
				4,530
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	193	
5 per cent. Loan of 1856-57	...	...	28	
4½ per cent. Transfer Loan of 1870	...	...	456	
4½ per cent. Transfer Loan of 1872	...	...	37	
4 per cent. Gazipore-Dildarnagar Railway Debenture Loan	...	...	211	
				925
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	1,095	44	88	
Discount on Loans—				
Brokerage on Conversion of 4½ per cent. Loans of 1878 and 1879 into 4 per cent. Loans 10,786				
Less—Premium realized in Conversion of Stock Notes into 4 per cent. Loans 2	...	...	10,784	
10,784				10,872
TOTAL INTEREST ON RUPEE DEBT . RX.				4,267,841
Carried forward				4,267,841

(*a*) Equivalent in Rupees of 7*s.* per 100 Rupees.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1893—*continued.*

	Amount of Loan, 31st March 1893.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	*Rx.*
Brought forward	...	...	...	4,267,841
STERLING DEBT.				
India 3½ per cent. Stock	64,102,687	2,243,594	2,245,524	
India 3 per cent Stock	34,755,079	1,042,652	1,032,836	
India 5 per cent. Stock (prior to 5th July 1880)	...	...	59	
India 4 per cent. Stock (prior to 5th October 1888)	...	...	37	
India 3½ per cent. Debentures	3,614,000	117,455	117,455	
East Indian Railway Debenture Stock	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock	348,666	13,946	13,946	
Oude and Rohilkund Railway Debenture Stock	384,700	15,388	76,318	
Oude and Rohilkund Railway Debentures	729.000	25,515		
South Indian Railway Debenture Stock	425,000	19,125	50,152	
South Indian Railway Debentures	833,900	28,402		
			3,600,931	
Discount, Sinking Fund			(*a*) 10,816	
Discount on the issue and sales of £1,300,000 India 3 per cent. Stock			43,940	
TOTAL INTEREST ON STERLING DEBT £				3,655,687
EXCHANGE ON PAYMENTS IN ENGLAND Rx.				2,199,354
GRAND TOTAL Rx.				(*b*) 10,122,882

(*a*) Includes £8,873 charged to "Interest on Debt" and £1,943 charged to "State Railways Interest on Debt."

(*b*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways and Irrigation Works not charged to Revenue, and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	—*146,659*	10,797	—*135,862*	2,939,735	605,959	3,545,694
Central Provinces	...	3,451	...	3,451	(*a*) 19,415	...	19,415
Burma, Lower	...	1,167	...	1,167	210,372	...	210,372
Assam	...	47	...	47	...	...	...
Bengal	...	12,160	4	12,164	...	242,335	242,335
North-Western Provinces and Oudh	...	23,824	7	23,831	...	290,092	290,092
Punjab	...	20,388	2	20,390	...	...	...
Madras	...	14,231	8	14,239	...	...	...
Bombay	...	20,452	54	20,506	...	...	...
Total, India Rx.	...	—*50,939*	10,872	—*40,067*	3,169,522	1,138,386	4,307,908
England £	2,380,683	...	52,813	2,433,496	(*b*) 1,222,191	...	1,222,191
Exchange Rx.	1,432,279	...	31,774	1,464,053	735,301	...	735,301
TOTAL Rx.	3,812,962	—*50,939*	95,459	3,857,482	5,127,014	1,138,386	6,265,400

TOTAL Rx. 10,122,882, as above.

(*a*) Charged to "State Railways—Interest on Capital deposited by Companies."

(*b*) Includes £205,099 on account of Interest chargeable against Railway Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1893, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1892.	Amount, 31st March 1893.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	2,077
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	245
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	267
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Fatha Ulla Khan	4,000	4,000	6	240
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	$3\frac{3}{4}$	...
Treasury Notes on account of Bhonsla and other Nagpur Temples	34,520	34,520	5	2,435
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	8,762	8,962	4	318
Service Funds.				
Uncovenanted Service Family Pension Fund	1,174,200	1,207,175	6	68,781
Miscellaneous Service Funds	277	274	$4\frac{1}{2}$	12
Savings Banks.				
Post Office Savings Bank Deposits	7,059,316	7,818,773	$3\frac{3}{4}$	269,300
State Railway Provident Institutions	103,601	114,453	$3\frac{3}{4}$	3,841
Civil Engineers' Provident Fund	195,763	230,247	4	8,373
Postal Insurance and Life Annuity Funds	27,205	33,969	$3\frac{3}{4}$	1,046
Post Office Guarantee Fund	30,054	36,487	4	1,200
Regimental Savings Banks Deposits	66,373	70,364	$3\frac{3}{4}$	3,849
General Family Pension Fund	32,108	45,021	$3\frac{3}{4}$	1,489
Hindu Family Annuity Fund	11,629	15,299	$3\frac{3}{4}$	504
Bengal Christian Family Pension Fund	981	2,047	$3\frac{3}{4}$	60
Miscellaneous.				
Balances of Railway Funds	141,964	148,451	$3\frac{3}{4}$	5,236
Telegraph Fine Fund	4,332	3,821	$3\frac{3}{4}$	142
Telegraph Furniture Fund	...	27	$3\frac{3}{4}$	...
Miscellaneous Accounts	...	...	...	190
TOTAL	9,002,250	9,881,055		372,567
Carried forward . Rx.	9,002,250	9,881,027		372,567

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1893, etc.—*continued.*

	Amount, 1st April 1892.	Amount, 31st March 1893.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	9,002,250	9,881,055		372,567
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	1,939	1,964	3¾	93
Refunds	...	...	...	3
				96
BURMA.				
Savings Banks.				
State Railway Provident Institutions { Upper Burma / Lower Burma }	22,777	28,241	3¾	123 / 798
Miscellaneous Accounts (Upper Burma)	...	...	...	62
				983
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	406	526	3¾	15
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	249,998	256,497	3¾	9,178
State Railway Provident Institutions	70,504	79,797	3¾	2,767
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	54
Land Revenue Collections Refunded	...	...	...	20
Miscellaneous Accounts	...	...	...	990
Refunds	...	...	...	1
TOTAL	320,502	336,294		13,010
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions(*a*).	1,555,996	1,555,908	6, 5 and 4	70,863
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment.	20,000	20,000	4	800
Political Fund.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends(*a*).	5,378	...	4	177
Savings Banks.				
State Railway Provident Institutions	52,145	58,137	3¾	1,988
TOTAL	1,633,519	1,634,045		73,828
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 and 3¾	25
Savings Banks.				
State Railway Provident Institutions	208,444	218,736	3¾	7,615
TOTAL	209,708	220,000		7,640
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	... (*b*)
Service Funds.				
Apothecaries' Fund	11,983	12,390	4	480
Savings Banks.				
Government Savings Bank Deposits	55,131	54,501	3¾	1,978
Regimental Savings Banks Deposits	22,906	21,415	3¾	...(*b*)
Deposits of the Administrator General	74	86	3¾	3
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	3
Miscellaneous Accounts	...	...	...	849
Refunds	...	...	...	10
TOTAL	90,220	88,518		3,323
Carried forward	11,281,321	12,190,643		471,462

(*a*) Shown under India, General, in last year's account.
(*b*) Shown under India, General.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1893, etc.—*continued.*

	Amount, 1st April 1892.	Amount, 31st March 1893.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	11,281,321	12,190,643		471,462
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,155	91,155	5 and 6	4,535
Service Funds.				
Uncovenanted Service Family Pension Fund . .	134,264	142,336	6	7,920
Savings Banks.				
Government Savings Bank Deposits . . .	756,059	796,420	3¾	28,490
Regimental Savings Banks Deposits . . .	21,010	24,585	3¾	954
Uncovenanted Service Family Pension Fund, Life Assurance Branch.	8,239	9,075	3¾	324
Deposits of the Administrator General . . .	21,877	22,018	3¾	1,131
Local Fund, Pension Fund	8,415	10,635	3¾	367
Miscellaneous.				
Miscellaneous Accounts	...	...	...	1,240
Refunds	...	...	...	4
TOTAL .	1,041,019	1,096,224		44,965
TOTAL IN INDIA . Rx.	12,322,340	13,286,867		516,427
CHARGES IN ENGLAND:				
Interest on Deposits in Regimental Savings Banks of men returned from India . .			£	221
EXCHANGE ON CHARGES IN ENGLAND			Rx.	133
GRAND TOTAL . Rx.				516,781

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
Uncovenanted Service Fund .	68,781	...	...	...	...	...	...	...	...	7,920	76,701
Other Service Funds . .	12	...	...	...	...	...	...	...	480	...	492
TOTAL SERVICE FUNDS . Rx.	68,793	...	...	...	...	...	...	...	480	7,920	77,193
SAVINGS BANKS.											
Government Savings Bank . .	...	...	...	...	...	9,178	...	...	1,978	28,490	39,646
Post Office Savings Bank . .	269,300	...	...	...	...	...	...	...	...	...	269,300
State Railway Provident Institutions	3,841	93	123	798	15	2,767	1,988	7,615	...	...	17,240
Civil Engineers' Provident Fund .	8,373	...	...	...	...	...	...	...	...	...	8,373
Regimental Savings Bank .	3,849	...	...	...	...	...	...	...	...	954	4,803
Other Bank Accounts . . .	4,299	...	...	...	...	...	...	...	3	1,822	6,124
TOTAL SAVINGS BANKS . Rx.	289,662	93	123	798	15	11,945	1,988	7,615	1,981	31,266	345,486

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section C.—Post Office, &c.

Revenue *Rx.* 2,736,953. Expenditure *Rx.* 2,505,625.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,488,875	1,518,545
Telegraph . .	28	Receipts and Expenditure . . .	55	...	937,743	875,073
,, . .	28A	Details of Message Revenue, Indian Telegraphs	57	578,909	...	...
,, . .	28B	Details of Message Revenue, Indo-European Telegraphs	57	153,066	...	...
,, . .	28C	Capital Cost of Indian Telegraph Lines .	57	216,281	...	...
,, . .	28D	Outlay on Construction of Telegraph Lines .	58	152,813	...	...
		Do. do. Lines under Agreement	58	23,423	...	...
,, . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	59	509,280	...	...
,, . .	28F	Capital Cost of Indo-European Telegraph Lines	59	—*5,539*	...	...
,, . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	61	53,594	...	...
,, . .	28H	Do. do. Persian Section	61	31,667	...	...
Mint . . .	29	Receipts and Charges	63	...	310,335	112,007
		TOTAL .		...	2,736,953	2,505,625

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1893.

RECEIPTS. *India, General.* IMPERIAL.	*Rx.*	*Rx.*	*Rx.*
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	151,484		
Sale of Postage Stamps:			
Ordinary Stamps	866,062		
Service Stamps	225,626		
Mail Cart and Parcel Van Service	15,885		
Receipts on account of Money Orders	221,438		
Receipts on account of British Postal Orders	172		
Fees and Petty Receipts	6,765		
Contributions from Native States	1,130		
Bullock Train Collections	9,619		
	1,498,181		
Deduct—	*Rx.*		
Amount of Postage received in India and paid to the Post Master General, London	*16,509*		
Payments to Colonial and other Foreign Administrations	*– 272*		
Refunds	*680*		
	16,917		
DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.		1,481,264	

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Provincial	...	829	...	...	242	...	608	67	...	1,746	1,746	
Local	...	...	23	...	1,496	...	4,346	...	...	5,865	5,865	
TOTAL	...	829	23	...	1,738	...	4,954	67	...	7,611		
TOTAL RECEIPTS of the POST OFFICE											Rx.	1,488,875

CHARGES. *India, General.* IMPERIAL.			
Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	8,206		
Office Establishment	4,540		
Allowances	1,413		
Supplies and Services	68		
Office Expenses	1,224		
		15,451	
Office of Account and Audit:			
Comptroller, Deputy Comptroller, and Assistant Comptrollers	3,315		
Office Establishment	38,855		
Allowances	489		
Office Expenses	940		
		43,599	
Presidency and District Offices:			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	20,664		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors	72,649		
Office Establishments	579,460		
Allowances	38,260		
Supplies and Services	23,294		
Office Expenses	63,028		
		797,355	
Conveyance of Mails:			
Road Establishment	99,194		
Ferry Establishment	264		
Supplies and Services	437		
Contingent Road Charges and Allowances	4,464		
Bounty Money	1,160		
Payments to P. and O. Company for conveyance of Mails by non-contract Vessels	632		
Boat Establishment and Charges	2,786		
Mail Cart Establishment and Charges	43,843		
Railway Charges	20,154		
Payments to State Railways	85,279		
Bullock Train Establishment and Charges	9,619		
		267,832	
Subsidies		66,640	
Discount on Sale of Postage Stamps		13,568	
Stationery and Printing		(a)38,202	
Miscellaneous Charges of Post Office		5,176	
		1,247,823	
DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.			

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Imperial	3,197	...	...	...	...	...	...	...	...	3,197	3,197	
				...								1,251,020
Provincial	...	6,224	4,529	86	710	...	11,873	7,926	10,542	41,890	41,890	
Local	73	...	8,380	3,817	36,563	18,420	5,174	...	...	72,427	72,354	73
TOTAL	3,270	6,224	12,909	3,903	37,273	18,420	17,047	7,926	10,542	117,514	114,244	1,251,093
TOTAL CHARGES in INDIA											Rx.	1,365,337
CHARGES IN ENGLAND:												
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury											£ 59,900	
Stores for India											„ 35,758	
TOTAL CHARGES in ENGLAND											£	95,658
EXCHANGE ON CHARGES IN ENGLAND											Rx.	57,550
TOTAL CHARGES of the POST OFFICE											Rx.	1,518,545

N.B.—The estimated amount of Sea Postage retained by India is £4,124

(a) Includes Rx. 30,346 cost of Stationery, etc., supplied from Central Stores.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1893.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS. REVENUE.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
Imperial:					
Message Revenue . (*Account No. 28A*)	578,909	...	...	...	578,909
Rent of Wires and Instruments leased to Railways and Canals	155,150	...	...	...	155,150
Rent of Local and Private Lines	15,120	...	...	...	15,120
Royalty from Telephone Companies	1,254	...	...	...	1,254
Recoveries from Guarantors	4,124	...	...	...	4,124
Miscellaneous Revenue	2,774	...	...	...	2,774
TOTAL INDIAN TELEGRAPHS, IMPERIAL	757,331	...	...	...	757,331
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
Imperial:					
Message Revenue . (*Account No. 28B*)	163,960	*—6,802*	*—4,092*	...	153,066
Joint Purse Agreement—Net difference between receipts and payments	...	*—15,535*	*—9,346*	...	*—24,881*
Miscellaneous Revenue	1,196	877	528	...	2,601
TOTAL INDO-EUROPEAN TELEGRAPHS	165,156	*—21,460*	*—12,910*	...	130,786
Add—Payments in England taken in reduction of receipts	...	30,985	18,641	...	49,626
TOTAL	165,156	9,525	5,731	...	180,412
TOTAL REVENUE, TELEGRAPH DEPARTMENT	922,487	9,525	5,731	...	937,743
GRAND TOTAL	...	...	...	937,743	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 28C*)	176,236	...	...	176,236	...
Buildings " "	*23*	...	...	*23*	...
Apparatus and Plant " "	9,420	...	...	9,420	...
Stores and other Suspense Accounts " "	*—104,058*	79,664	47,928	23,534	...
	81,621	79,664	47,928	209,213	...
DEDUCT:					
Receipts on Capital Account, &c.	*1,640*	...	...	*1,640*	...
TOTAL CAPITAL	79,981	79,664	47,928	207,573	...
REVENUE:					
General Charges (*Account No. 28E*)	122,235	5,930	3,568	...	131,733
Maintenance of Lines " "	85,363	...	...	...	85,363
Working and Maintenance of Signal Offices " "	292,818	...	...	...	292,818
Suspense Accounts " "	*—634*	...	...	...	*—634*
TOTAL REVENUE	499,782	5,930	3,568	...	509,280
TOTAL INDIAN TELEGRAPHS carried over	579,763	85,594	51,496	207,573	509,280

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1893—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	*Rx.*	*Rx.*	*Rx.*
Brought forward .	579,763	85,594	51,496	207,573	509,280
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . (*Account No. 28 F*)	(*a*) 115	...	...	115	...
Stores and other Suspense Accounts . . . . . „ „	—*15,045*	5,828	3,507	—*5,710*	...
TOTAL PERSIAN GULF SECTION . .	—*14,930*	5,828	3,507	—*5,595*	...
Persian Section:					
Buildings . . (*Account No. 28 F*)	...	...	...	...	...
Stores and Suspense Account „ „	56	...	...	56	...
Subsidies and Political Charges „ „	...	...	...	...	...
TOTAL PERSIAN SECTION . .	56	...	...	56	...
TOTAL CAPITAL . .	—*14,874*	5,828	3,507	—*5,539*	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 28 G*)	9,026	1,332	802	...	11,160
Cable Maintenance . „ „	19,022	...	...	...	19,022
Maintenance of Lines . „ „	3,265	...	...	...	3,265
Working and Maintenance of Signal Offices . „ „	16,501	...	...	...	16,501
Subsidies and Royalties . „ „	2,983	...	...	...	2,983
TOTAL .	50,797	1,332	802	...	52,931
Charges by other Departments . .	663	...	...	...	663
TOTAL PERSIAN GULF SECTION . . .	51,460	1,332	802	...	53,594
Persian Section:					
General Charges . (*Account No. 28 H*)	9,754	505	303	...	10,562
Maintenance of Lines . „ „	11,837	...	...	...	11,837
Working and Maintenance of Signal Offices . „ „	9,268	...	...	...	9,268
TOTAL PERSIAN SECTION . .	30,859	505	303	...	31,667
TOTAL REVENUE . .	82,319	1,837	1,105	...	85,261
TOTAL INDO-EUROPEAN TELEGRAPHS . .	67,445	7,665	4,612	—*5,539*	85,261
ADD:—Payments in England taken in reduction of Receipts	...	30,985	18,641	...	49,626
TOTAL .	67,445	38,650	23,253	—*5,539*	134,887
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company .	...	18,027	10,845	...	28,872
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	647,208	142,271	85,594	202,034	673,039
GRAND TOTAL .				875,073	

(*a*) Expenditure in other Departments.

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

	Indian Telegraphs.	Total.
Receipts:		*Rx.*
Sale of Telegraph Stamps		651,537
Postage Stamps on Messages		111,343
State-bearing Messages, &c.		70,985
From other Telegraph Administrations		30,501
	Total	864,366
Deduct:		
Payments to other Telegraph Administrations		*281,854*
Refunds of Over-charges and Delivery Charges		*3,603*
	Total Deduction	*285,457*
	Net Message Revenue	578,909

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

Indo-European Telegraph.	India.	England.	Exchange.	Total.
	Rx.	£	*Rx.*	*Rx.*
Receipts from other Telegraph Administrations	158,773	8,648	5,203	172,624
Cash collections in Gulf Section	3,130	...	...	3,130
„ Persian Section	4,343	...	...	4,343
Total	166,246	8,648	5,203	180,097
Deduct:				
Payments to other Administrations	*2,286*	*15,450*	*9,295*	*27,031*
Net Message Revenue	163,960	*—6,802*	*—4,092*	153,066

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1892-93.

	Account No.	Departmental Expenditure.	Expenditure in other Departments.	Total.	Previous years.	To end of year.
Imperial:						
Telegraph Lines:		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Departmental, Railway and Canal	*28D*	142,617	...	142,617	3,777,005	3,919,622
Under Agreement	*28D*	23,423	...	23,423	124,268	147,691
Temporary Lines for military purposes		...	...	...	*—5,675*	*—5,675*
Gilgit Lines		10,196	...	10,196	...	10,196
Total Telegraph Lines		176,236	...	176,236	3,895,598	4071,834
Telegraph Buildings:						
Signal Offices		17	7,644	7,661	486,020	493,681
Quarters for Staff		...	...	...	1,293	1,293
Cable Houses and Tanks		...	...	...	3,860	3,860
Store Houses		6	443	449	38,283	38,732
Workshop Buildings		...	621	621	27,741	28,362
Total Buildings		23	8,708	8,731	557,197	565,928
Apparatus and Plant:						
Equipment of Signal Offices		8,635	...	8,635	186,174	194,809
Miscellaneous		785	...	785	16,519	17,304
Total Apparatus and Plant		9,420	...	9,420	202,693	212,113
Stores		23,638	...	23,638	350,845	374,483
Other Suspense Accounts		*—104*	...	*—104*	183	79
Exchange on all Expenditure in England prior to 1887-88		...	...	...	240,944	240,944
		23,534	...	23,534	591,972	615,506
Total		209,213	8,708	217,921	5,247,460	5,465,381
Deduct:						
Receipts on Capital Account, &c.		*1,640*	...	*1,640*	*29,080*	*30,720*
Total Capital Imperial		207,573	8,708	216,281	5,218,380	5,434,661
Provincial:						
Telegraph Lines		...	...	...	5,237	5,237
„ Buildings		...	...	...		
Apparatus and Plant		...	...	...		
Total Capital Provincial		...	...	...	5,237	5,237
Total Capital Expenditure		207,573	8,708	216,281	5,223,617	5,439,898

No. 28D.—STATEMENT of Outlay on Indian Telegraph (Departmental and Railway) Lines, constructed during the Year 1892-93.

List of Lines constructed.	Outlay during the year.
	Rx.
DEPARTMENTAL LINES.	
Assam Division.	
Constructing a line from Chhatak to Sanamganj	1,299
Dacca Division.	
Constructing a line from Dinagepur to Maldah	1,929
" " Sherpur to Mohendragunj	1,108
Laying a cable on the line from Nasirpur Bank to Karmachur Cable House	1,597
Bengal Division.	
Erecting a 300lb per mile H. D. C. wire from Naihati junction to Bengal-Nagpur Railway Junction, Asansole	2,289
Nagpur Division.	
Erecting a 300lb H. D. C. wire as part of a through wire Calcutta to Madras on the line from Asensole to Nagpur	13,396
Dismantling the line from Kareli to Saugor	—*1,986*
Bombay Division.	
Erecting an additional 600lb wire from Songad Station Terminal to Jetpore C. O.	1,016
Constructing the line from Bassein Road to Ahmedabad	16,245
Constructing the line from Bombay to Bassein Road	1,551
East Coast Division.	
Erecting an extra wire along East Coast Railway from Bezvada to Vizagapatam	2,771
Constructing the line from Balasore to Contai	1,313
Erecting an extra wire (copper) from Vizagapatam to Cuttack	4,414
Malabar Division.	
Constructing a line from Mangalore to Udipi	1,581
Punjab Division.	
Erecting a wire on the line from Badami Bagh Junction to Lalamusa Junction	1,016
Erecting a wire on the line from Lalamusa Junction to Rawalpindi Office	1,176
Rajputana Division.	
Erection of a line from Ajmere to Dawsa and an extra wire from Ajmere to Agra	11,468
TOTAL	62,183
Minor items each costing less than Rx. 1,000	27,340
Add—Share of establishment	(*a*)13,428
" store contingencies	2,233
TOTAL DEPARTMENTAL LINES	105,184
GILGIT LINES.	
Punjab Division.	
Constructing the line from Srinagar to Astor	5,811
Reconstructing the line and adding an extra wire from Kohala to Srinagar	4,385
TOTAL GILGIT LINES	10,196
RAILWAY AND CANAL LINES.	
Arakan Division.	
Constructing the line for the Bengal-Assam Railway from Chittagong to Comilla	1,905
Constructing a branch line for the Bengal-Assam Railway from Laksam to Chandpur	1,140
Assam Division.	
Constructing a temporary line along Bengal-Assam Railway from Badarpur to Comilla	6,075
Constructing a temporary line along Bengal-Assam Railway from Gauhati to Lumding	5,208
Carried forward	14,328

List of Lines constructed.	Outlay during the year.
	Rx.
Brought forward	14,328
Railway and Canal Lines—*continued.*	
Dacca Division.	
Constructing a line for the Bengal Dooars Railway from Jalpaiguri to Balabari	1,425
Bellary Division.	
Constructing the line from Vadahalli to Mysore Frontier	2,200
Bengal Division.	
Constructing the line from Burakar to Khooridi	1,912
Bombay Division.	
Constructing the line from Jetalsar to Rajkot	1,887
Upper Burma Division.	
Constructing a temporary line for Mu Valley State Railway from Gyodoung to Katha *viâ* Nahakoung and Nahakoung to Mohuin	1,458
East Coast Division.	
Erecting a second wire, Vizianagram to Berhampore	2,036
Nagpore Division.	
Constructing a temporary line along the Bina-Guna Railway from Bina to Guna	2,256
Oudh and Rohilkhand Division.	
Constructing the line from Lucknow to Rai Bareli	1,240
" " along the Railway from Bareilly to Moradabad *viâ* Rampur	1,722
Punjab Division.	
Constructing the line from Romnia to Basal	1,322
Rajputana Division.	
Completing with three wires the line from Jodhpur to Kuchaman road	—*2,116*
Madras Division.	
Kurnool Canal lines	—*3,660*
TOTAL	26,010
Minor items, each costing less than Rx. 1,000	5,910
Add—Share of establishment	(*a*)4,788
" store contingencies	725
TOTAL RAILWAY AND CANAL LINES	37,433
LINES UNDER AGREEMENT.	
Bombay Division.	
Constructing the line from Broach to Nandod	1,429
Burma Division.	
Constructing the line from Maubin to Pyapon with a loop into Kyaiklat	3,387
Dacca Division.	
Erecting a line from Farridpur to Madaripur	1,952
Indore Division.	
Constructing the line from Deoli to Kotah	1,669
" " Kotah to Jhalrapatam	1,454
Nagpore Division.	
Constructing the line from Hoshangabad City Post Office to Betul Post Office	1,160
Constructing the line from Jubbulpore to Mandla	1,188
" " " Seoni to Chindwara	1,410
" " " Saugor to Damoh	1,107
TOTAL	14,756
Minor items, each costing less than Rx. 1,000	5,356
Add—Share of establishment	(*a*)3,017
" store contingencies	294
TOTAL LINES UNDER AGREEMENT	23,423

(*a*) Share of Establishment, Departmental Lines . . Rx. 13,428
Ditto ditto, Railway Lines . . . " 4,788
Ditto ditto, Lines under Agreement . . " 3,017

As in Note (*a*), p. 59 . " 21,233

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1893.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
GAZETTED OFFICERS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direction and Divisional Supervision	54,907	...	...	54,907
Account Office	2,909	...	...	2,909
Check Office	1,675	...	...	1,675
Stores, Workshop and Electrician	3,526	...	...	3,526
OFFICE ESTABLISHMENTS:				
Direction	3,718	...	...	3,718
Divisional	5,202	2,775	20,570	28,547
Account	6,673	...	...	6,673
Message Check	5,068	...	...	5,068
Stores, Workshop and Electrician	3,584	...	...	3,584
SUBORDINATES:				
Sub-Assistant Superintendents	21,816	4,731	2,665	29,212
Inspectors, &c.	1,610	5,986	...	7,596
Telegraph Masters and Signallers	1,661	718	159,234	161,613
Military Signallers	...	...	11,378	11,378
Line and Signal Office Establishments, &c.	...	14,822	1,249	16,071
Temporary Establishment	2,154	196	2,859	5,209
Total Salaries	114,503	29,228	197,955	341,686
Furlough Allowances, &c.	9,498	...	...	9,498
Allowances for special localities, &c.	6,872	1,481	30,353	38,706
Travelling Allowances	10,578	5,135	8,343	24,056
Total Salaries and Establishments	141,451	35,844	236,651	413,946
Deduct Charge to Capital:				
Portion charged to Works (a) *21,236*	*21,236*	...	...	*21,236*
Do. do. other Departments *3,222*	*1,079*	*389*	*1,754*	*3,222*
Workshop Outturn (b) *4,532*	*4,532*	...	...	*4,532*
	26,847	*389*	*1,754*	*28,990*
NET CHARGE TO REVENUE	114,604	35,455	234,897	384,956
Payments to Postal Department for working Combined Offices	...	...	33,503	33,503
Apparatus and Plant	876	812	13,130	14,818
Repairs to Lines	...	47,943	...	47,943
Repairs to Buildings	...	305	...	305
Rent of Offices	177	460	2,277	2,914
Office Contingencies	12,537	388	8,286	21,211
Store Contingencies	3,539	...	725	4,264
Suspense	*—634*	...	...	*—634*
	16,495	49,908	57,921	124,324
GRAND TOTAL	131,099	85,363	292,818	509,280
India *Rx.*	121,601	85,363	292,818	499,782
England £	5,930	...	...	5,930
Exchange *Rx.*	3,568	...	...	3,568

(a) Telegraph Lines Rx. 21,233, *see* Note (a), page 58. (b) Charged to Stores, Capital—item Rx. 23,638 in Account No. 28C, page 57.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1892-93.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried forward	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1892-93—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	...	...	...	58,030	58,030
Quarters for Staff	...	115	115	2,263	2,378
Cable Houses and Tanks . . .	...	...	...	1,177	1,177
Store Houses	...	...	...	2,798	2,798
Total Buildings .	...	115	115	64,268	64,383
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges . . .	...	...	...	11,342	11,342
Apparatus and Plant—Miscellaneous . .	...	...	...	1,293	1,293
Stores	—5,630	...	—5,630	31,644	26,014
Other Suspense Accounts	—80	...	—80	204	124
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	—5,710	...	—5,710	80,443	74,733
	—5,710	115	—5,595	969,154	963,559
Deduct—					
Receipts on Capital Account . .	...	...	...	5,601	5,601
TOTAL PERSIAN GULF SECTION .	—5,710	115	—5,595	963,553	957,958
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	...	...	...	4,770	4,770
Total Buildings .	...	...	...	9,290	9,290
Other Suspense Accounts . . .	56	...	56	524	580
Subsidies and Political Charges . .	...	...	...	7,092	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	56	...	56	171,967	172,023
Deduct—					
Receipts on Capital Account . . .	...	...	...	410	410
TOTAL PERSIAN SECTION .	56	...	56	171,557	171,613
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE .	—5,654	115	—5,539	1,151,509	1,145,970

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office, including Constantinople Office	366	...	...	...	366
Gazetted Officers:					
Direction and Supervision	5,327	...	...	...	5,327
Engineering and Electrician	426	3,362	...	...	3,788
Accounts	...	...	...	966	966
Office Establishments:					
Direction	813	...	...	...	813
Message Check	...	...	...	591	591
Accounts	603	...	...	...	603
Stores and Workshops	143	...	...	737	880
Subordinates:					
Sub-Assistant Superintendent	133	...	...	...	133
Signallers, &c.	...	...	...	10,785	10,785
Cable Establishment	...	1,719	...	...	1,719
Cable Steamer Establishment	...	1,724	...	...	1,724
Medical Establishment	638	...	...	...	638
Line and Signal Office Establishment	...	...	1,242	850	2,092
Temporary Establishment	...	...	...	233	233
Total Salaries	8,083	6,805	1,242	14,162	30,292
Furlough Allowances, &c.	1,767	...	...	...	1,767
Travelling Allowances	528	172	...	194	894
Allowances for special localities	47	60	...	381	488
Total Salaries and Establishment	10,425	7,037	1,242	14,737	33,441
Royalties to Patentees	...	...	...	...	...
Stationery and Printing	43	...	...	...	43
Repairs of Lines, Offices, and Cables	...	6,289	2,023	32	8,344
Advertising Charges, Expenses of the Berne Bureau	...	...	...	77	77
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	3,652	...	...	3,652
Provision for Crew	...	2,029	...	...	2,029
Store-keeping	143	...	...	...	143
Office Contingencies, &c.	183	15	...	1,151	1,349
	369	11,985	2,023	1,764	16,141
TOTAL	11,160	19,022	3,265	16,501	49,948
Subsidies to Chiefs (*a*)	2,983	...	...	...	2,983
Charges by other Departments	...	...	...	663	663
GRAND TOTAL	14,143	19,022	3,265	17,164	53,594
India *Rx.*	12,009	19,022	3,265	17,164	51,460
England £	1,332	...	...	...	1,332
Exchange *Rx.*	802	...	...	...	802

(*a*) Excluding Rx. 1,225 Royalty paid to the Shah of Persia charged under Political (Account No. 37).

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office	183	...	...	183
Salaries:				
Gazetted Officers:				
Direction and Supervision	5,403	...	...	5,403
Accounts	...	...	...	...
Medical Officers	1,509	...	...	1,509
Carried forward	6,912	...	...	6,912
	183	...	...	183

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	183	...	...	183
	6,912	...	...	6,912
Persian Section—*contd.*				
Office Establishments:				
Direction	610	...	...	610
Divisional	...	...	...	...
Accounts	302	...	...	302
Stores	95	...	...	95
Medical	49	...	...	49
Subordinates:				
Workshop Foreman	...	...	120	120
Inspectors	...	2,602	...	2,602
Signallers, &c.	...	...	5,562	5,562
Interpreters	...	...	332	332
Line and Signal Office Establishment	...	1,362	405	1,767
Temporary Establishment	...	...	...	...
Sub-Assistant Superintendent	67	...	...	67
Total Salaries	8,035	3,964	6,419	18,418
Furlough Allowances, &c.	625	...	...	625
Allowances for special localities, &c.	321	490	589	1,400
Travelling Allowances	921	1,135	386	2,442
Total Salaries and Establishment	9,902	5,589	7,394	22,885
Rewards for passing examinations in language	90	...	...	90
Stationery and Printing	21	...	...	21
Repairs, &c., of Lines and Buildings	...	6,155	477	6,632
Office Contingencies	350	93	1,397	1,840
Store-keeping	16	...	...	16
	477	6,248	1,874	8,599
GRAND TOTAL	10,562	11,837	9,268	31,667
India Rx.	9,754	11,837	9,268	30,859
England £	505	...	...	505
Exchange Rx.	303	...	...	303

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1893.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Seignorage on Gold	117	...	117	
Seignorage on Silver	55,106	201,019	256,125	
Assay fees	...	307	307	
Gain on Coinage Operations	2,254	7,648	9,902	
Gain on Copper Coinage	37,893	...	37,893	
Sale of old Stores and Materials	335	125	460	
Miscellaneous Receipts	4,114	1,338	5,452	
TOTAL INDIA . Rx.	99,819	210,437	310,256	310,256
RECEIPTS IN ENGLAND:				
Proceeds of sale of Indian Coins sent for Assay			£	49
EXCHANGE ON RECEIPTS IN ENGLAND			Rx.	30
TOTAL RECEIPTS under the head "MINT" Rx.				310,335

CHARGES.	Calcuttta.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Establishment and Contingencies:				
Direction and Office	7,534	8,325	15,859	
Bullion Establishment	1,162	...	1,162	
Operative Establishment	18,667	13,176	26,843	
Assay Establishment	5,141	5,800	10,941	
Office Expenses	3,711	1,681	5,392	
	31,215	28,982	60,197	
Loss on Coinage:				
Loss of Weight in coining Gold	1	...	1	
Loss of Weight in coining Silver	2,742	...	2,742	
Loss on melting Remittances	2,833	...	2,838	
Cost of Copper Alloy	1,637	...	1,637	
Value of Copper used for Contingent purposes	9	15,308	15,317	
	7,227	15,308	22,535	
Purchase of Local Stores:				
Cost of Country Coal, Oil, etc.	5,233	7,649	12,882	
TOTAL INDIA . Rx.	43,675	51,939	95,614	95,614
			£	
CHARGES IN ENGLAND—Cost of Assay of Indian Coins			28	
Stores for India			10,207	10,235
EXCHANGE ON CHARGES IN ENGLAND			Rx.	6,158
TOTAL CHARGES under the Head "MINT" Rx.				112,007

	Calcutta.	Madras. (*a*)	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—				
Pensions and Gratuities to Mint Servants	753	131	1,537	2,421
Value of Stationery supplied	16	...	19	35
Value of Printing executed by Government Press	67	...	129	196
Note.—This does not include Absentee and Pension Allowances in England.				
	836	131	1,685	2,652
Estimated Value of Mint Buildings on 31st March 1893	161,421	56,600	276,251	494,272

COINAGE DURING THE YEAR.	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
		Rx.		*Rx.*		*Rx.*
Silver:						
Rupees { British Indian Coin	26,607,470	2,660,747	93,300,000	9,330,000	119,907,470	11,990,747
Rupees { Bikaneer new Coin	...	...	100,000	10,000	100,000	10,000
Half Rupees	1,760,573	88,029	1,104,000	55,200	2,864,573	143,229
Quarter Rupees	6,483,979	162,099	4,058,800	101,470	10,542,779	263,569
Eighth Rupees	6,971,451	87,143	9,347,200	116,840	16,318,651	203,983
Copper:						
Quarter-Annas	68,131,253	106,455	...	...	68,131,253	106,455
Half-Pice	4,774,338	3,730	...	...	4,774,338	3,730
Pie-Pieces	13,792,523	7,184	...	...	13,792,523	7,184
Ceylon Five Cents	1,000,000	5,000	...	...	1,000,000	5,000
Ceylon Cents	5,000,000	5,000	...	...	5,000,000	5,000
Single Pice of the Imperial British East Africa Co.	2,400,000	3,750	...	...	2,400,000	3,750
	136,921,587	3,129,137	107,910,000	9,613,510	244,831,587	12,742,647

(*a*) Coinage Operations in Madras Mint discontinued from 1st September 1869.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section D.—Civil Departments.

Revenue *Rx.* 1,607,876. Expenditure *Rx.* 14,259,912.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	66	...	...	1,871,825
„	30A	Details of Charges under Secretariats	67	350,846	...	...
„	30B	„ „ Tour Charges	67	31,343	...	...
„	30C	Net Receipts in the Paper Currency Department	68	275,025	...	...
Law and Justice	31A	Receipts	69	...	686,641	...
„	31B	Expenditure	70	...	...	3,795,172
„	31C	Details of Charges under High Courts, &c.	71	297,135	...	...
„	31D	„ „ Civil and Sessions Courts	71	1,278,934	...	...
„	31E	„ „ Criminal Courts	71	1,026,986	...	...
„	31F	„ „ Jails	72	795,917	...	...
„	31G	„ „ Convict Charges	72	121,426	...	...
Police	32	Receipts and Expenditure	73	...	395,967	3,873,645
Marine	33A	Receipts	74	...	156,855	...
„	33B	Expenditure	75	...	...	857,109
Education	34	Receipts and Expenditure	79	...	210,287	1,437,024
Ecclesiastical	35	Expenditure	80	...	...	168,107
Medical	36A	Receipts	81	...	71,882	...
„	36B	Expenditure	81	...	...	941,642
Political	37	Expenditure	82	...	...	842,117
Scientific and other Minor Departments	38A	Receipts	84	...	86,244	...
„	38B	Expenditure	85	...	...	473,271
		Total	...	...	1,607,876	14,259,912

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	...	12,000	12,000	24,000	
" *of Lieutenant-Governors*	...	...	...	...	...	9,600	9,627	9,533	...	...	28,760	
" *of Chief Commissioners*	...	4,800	...	6,795	4,800	...	...	...	...	...	16,395	
" *of Commissioner in Sindh including Salary, Establishments, etc.*	...	...	...	...	...	...	...	...	...	11,251	11,251	
Staff and Household Charges	24,056	600	...	2,012	493	2,277	3,842	1,996	(a) 14,394	(a) 18,834	68,504	
Durbar Fund	14,500	...	...	...	...	...	...	...	...	...	14,500	
												188,490
Executive Council	39,457	...	...	...	...	...	...	...	12,691	12,100	64,248	
Legislative Council	16,719	...	...	...	...	2,221	228	...	1,545	570	21,283	
Military Secretary: Salaries, Establishment, etc.	44,388	...	...	...	...	...	...	...	5,698	7,384	57,470	
Public Works Secretary: Salaries, Establishment, etc.	28,878	...	...	...	...	...	...	...	...	...	28,878	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	127,646	11,669	65	25,821	8,857	53,580	29,413	24,093	31,749	37,953	350,846	
Tour Charges (as per Details in Account No. 30B)	12,032	1,513	...	636	622	3,991	5,734	5,999	472	344	31,343	
												554,068
Salaries, Establishment, and Contingencies of:												
Board of Revenue	...	...	...	...	...	29,404	26,912	...	17,637	...	73,953	
Financial Commissioner	...	...	...	8,646	...	...	...	19,782	...	...	28,428	
Inspector General of Stamps, Registration, and Excise	...	2,499	...	...	4,746	...	4,740	4,312	...	5,809	22,106	
Commissioners: Salaries, Establishments, etc.	127	19,914	19,491	20,585	5,021	55,435	48,415	32,973	...	23,232	225,193	
												349,680
Salaries, Establishment, and Contingencies of:												
Comptroller General, Accountants General and Comptrollers	37,322	8,127	200	21,063	5,077	33,966	22,241	18,087	24,932	26,059	197,074	
Accountant General, Public Works Department	24,841	...	...	...	...	...	...	...	...	...	24,841	
Paper Currency Department (vide Act. No. 30C)	10,470	...	...	2,314	...	...	1,271	1,235	2,632	8,565	26,487	
Reserve Treasury	457	...	...	...	...	...	...	...	70	...	527	
Allowances to Presidency Banks	16,399	...	...	...	...	1,437	...	...	3,185	7,774	28,795	
												277,724
General Establishment of Local Funds (including Wards Establishment)	133	2,784	205	1,070	280	30,830	5,362	12,896	28,525	10,491	92,576	92,576
			19,961	88,942								
TOTAL CHARGES IN INDIA . Rx.	422,505	51,906	108,903		29,896	222,741	157,785	130,906	155,530	182,366		1,462,538
CHARGES IN ENGLAND:											£	
Salaries of the Secretary of State and Council for India and Establishment											135,382	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52											6,507	
Store Department: Wages of artificers and labourers, etc.											27,073	
Bank of England and Bank of Ireland for management of Debt											48,596	
Law Charges, Postage of Despatches and Telegrams to India											6,822	
Books and Newspapers supplied to India, not invoiced as stores											455	
Expenses in connection with the Indian Currency Committee											121	
Expenses of cataloguing the records of the India Office											533	
Expenses of the Delegates of India at the International Monetary Conference at Brussels											198	
Office Contingencies											10,686	
STORES FOR INDIA:											236,373	
Currency Notes, etc.											19,172	
												255,545
EXCHANGE ON CHARGES IN ENGLAND .											Rx.	153,742
											TOTAL GENERAL ADMINISTRATION CHARGES . Rx	1,871,825

(a) Includes Rx. 10,000 and Rx. 9,100 Expenditure from Contract Allowance in Madras and Bombay respectively.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1893.

INDIA, GENERAL.		
Secretariats:	*Rx.*	*Rx.*
Financial Department	35,328	
Home Department	24,246	
Foreign Department	44,436	
Revenue and Agricultural Department	19,238	
Translator's Department	740	
Officer in charge of the Records of the Government of India	3,658	
CENTRAL PROVINCES.		127,646
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		11,669
BURMA.		
Secretaries to the Chief Commissioner:		
Upper Burma:		
Salaries, Establishment, and Contingent Charges	65	
Lower Burma:		
Salaries, Establishment, and Contingent Charges:		
General Department	22,129	
Translator's Department	3,692	
ASSAM.	25,821	
Secretaries to the Chief Commissioner:		25,886
Salaries, Establishment, and Contingent Charges		8,857
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	16,728	
Revenue and General Departments	14,627	
Financial and Municipal Departments	12,603	
Marine Department	1,456	
	45,414	
Allowance and Contingent Charges	(a)4,752	
Translator's Department	2,986	
Librarian's Department	428	
NORTH-WESTERN PROVINCES AND OUDH.		53,580
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		29,413
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		24,093
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	14,822	
Revenue Department	10,058	
Translator's Department	2,981	
Local and Municipal Department	2,324	
Other Establishments and Services	1,564	
BOMBAY.		31,749
Secretaries to Government:		
Political, Secret, Judicial, Educational, and Legislative Departments	16,831	
Revenue, Financial and General Departments	14,909	
Separate Department	2,264	
Translator's Department	3,709	
Payments to Officers of other Provinces	240	37,953
TOTAL CHARGES UNDER SECRETARIATS, &C. . Rx.		350,846

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Marine Departments.

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma: Upper.	Burma: Lower.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Tour and Extra Allowances to Clerks and Servants	274	...	...	...	...	3,985	...	...	...	...	4,259
Travelling Allowances	1,161	564	...	561	466	...	874	308	472	45	4,451
Special Train	2,648	...	...	...	...	...	335	...	...	...	2,983
Posting Bullock Train and Railway Train hire	...	...	...	...	...	...	3,437	...	...	...	3,437
Purchase and Repair of Tents, and Camp Establishment and Furniture	275	485	...	34	3	...	484	6	...	...	1,287
Miscellaneous	7,674	464	...	41	153	6	604	5,685	...	299	14,926
TOTAL TOUR CHARGES . Rx.	12,032	1,513	...	636	622	3,991	5,734	5,999	(a)472	(a)344	31,343
				636							

(a) The Tour Charges in these Provinces are met from the Contract Allowances shewn under Staff and Household Charges.

No. 30C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1893.

RECEIPTS:	*Rx.*	*Rx.*
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	326,379	
Miscellaneous Receipts	1,009	
TOTAL RECEIPTS . Rx.		327,388

Note.—Amount of Securities held on the 31st March 1893 was as follows:—

	Amount.	Cost Price.
	R	*R* *a.* *p.*
4 per cent.	8,15,95,000	8,00,00,000 0 0

CHARGES:

Charges in the Department—	*Rx.*	*Rx.*
Salaries and Establishment Charges	23,612	
Travelling Allowances	111	
Purchase of Stationery	10	
House, Lighting, Police, and Water Rates	707	
Service Telegrams	91	
Purchase of Service Stamps	343	
Cost of Chests, Bags, and Locks	49	
Dead Stock (Cost of Office Furniture, etc.)	95	
Freight on Note Forms paid in India	4	
Charges for Remittance	13	
Contingencies	1,452	
As in Acct. No. 30 Rx.		26,487
Charges in other Departments—		
Salary	640	
Pensions and Gratuities	1,266	
Cost of Note Forms received from England, including Freight	22,268	
Value of Stationery supplied	261	
Value of Printing executed by Government Press	408	
Repairs of Buildings and other Public Works Charges connected with the Department	1,033	
		25,876
TOTAL CHARGES . Rx.		52,363
NET PROFIT IN 1892-93 . Rx.		275,025

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale-proceeds of Unclaimed and Escheated Property	6,147	1,718	1,432	1,210	684	2,754	2,064	1,652	1,316	5,391	24,368
Court Fees realized in Cash	89	1,236	38	75	220	3,633	22,816	601	1,884	846	31,438
General Fees, Fines, and Forfeitures	4,676	10,565	13,005	33,035	8,704	76,571	27,902	38,378	59,418	32,057	304,311
Pleadership Examination Fees	...	6	...	...	97	2,282	806	...	2,873	21	6,085
Miscellaneous Fees and Fines:											
Record Room Receipts	...	...	...	...	...	4	97	1,548	...	3,320	4,969
Other Receipts	...	234	400	74	24	7	6	1	203	247	1,196
Miscellaneous	9	277	396	585	47	1,588	220	112	616	1,227	5,077
TOTAL COURTS OF LAW	10,921	14,036	15,271	34,979	9,776	86,839	53,911	42,292	66,310	43,109	377,444
Jails:											
Sale-proceeds of Jail Manufactures	1,854	18,073	11,154	26,823	1,199	90,908	39,279	13,826	32,852	10,494	246,462
Receipts on account of Thuggee School of Industry	...	8,347	...	...	...	...	...	...	...	...	8,347
Convict Receipts at Port Blair	26,633	...	...	...	...	...	...	...	...	..	26,633
Hire of Convicts	321	121	523	1,415	4,290	4	152	5,791	1,117	8,371	22,105
Other Jail Receipts	493	162	419	97	24	402	604	90	1,980	1 379	5,650
TOTAL JAILS	29,301	26,703	12,096	28,335	5,513	91,314	40,035	19,707	35,949	20,244	309,197
			27,367	63,314							
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	40,222	40,739	90,681		15,289	178,153	93,946	61,999	102,259	63,353	686 641

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:											
Salaries, Establishments and Contingencies of:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
High Courts (as per details in Account No. 31C.)	...	...	...	...	...	112,460	38,356	...	53,302	61,150	265,268
Chief Court (as per details in Account No. 31C.)	...	...	...	...	...	...	...	31,867	...	...	31,867
Judicial Commissioner	536	5,920	5,164	6,037	...	...	11,540	...	...	3,898	33,095
Recorder's Court	...	...	...	7,458	...	...	...	...	...	...	7,458
Law Officers	352	300	585	4,888	621	27,947	12,194	6,735	15,413	16,437	85,472
Administrator General	...	...		...	...	...	...	...	...	300	300
Civil and Sessions Courts (as per details in Account No. 31D)	7,518	8,964	1,788	7,047	18,470	447,565	233,498	117,375	246,406	190,303	1,278,934
Criminal Courts (as per details in Account No. 31E)	18,503	61,259	74,202	85,307	34,459	224,644	154,951	135,487	110,296	127,878	1,026,986
Coroner's Court	...	...	...	...	...	1,281	...	...	...	1,340	2,621
Presidency Magistrate's Court	...	...	...	...	...	6,358	...	...	5,107	8,295	19,760
Courts of Small Causes	403	3,222	...	3,410	...	17,982	6,662	3,935	9,101	23,950	68,665
Pleadership Examination Charges	...	1	...	...	16	769	722	...	940	36	2,484
Refunds	301	1,625	5,507	9,783	851	13,188	4,185	5,825	8,188	3,761	53,214
TOTAL COURTS OF LAW	27,613	81,291	87,246	123,930	54,417	852,194	462,108	301,224	448,753	437,348	2,876,124
Jails:											
Jails (as per details in Account No. 31F)	7,169	54,472	34,542	76,097	8,539	211,352	139,267	96,831	102,962	64,686	795,917
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	121,426	...	...	...	...	...	...	...	...	...	121,426
Convict Charges at Straits Settlements	625	...	...	...	...	...	...	...	...	...	625
Refunds	...	...	22	2	9	1	34	12	...	12	92
TOTAL JAILS	129,220	54,472	34,564	76,099	8,548	211,353	139,301	96,843	102,962	64,698	918,060
			121,810	200,029							
TOTAL CHARGES IN INDIA . Rx.	156,833	135,763	321,839		62,965	1,063,547	601,409	398,067	551,715	502,046	3,794,184
										£	
CHARGES IN ENGLAND:											
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.										191	
Stores for India:											
Engines and Tea-roller for Port Blair, &c.										426	
											617
EXCHANGE ON CHARGES IN ENGLAND . Rx.											371
TOTAL CHARGES UNDER LAW AND JUSTICE . R											3,795,172

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1893.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Judges	60,574	24,381	20,408	28,226	31,421	165,010
Appellate Branch—Establishment and Contingencies	30,589	13,975	11,459	16,071	10,865	82,959
Original Branch—Establishment & Contingencies	21,297	...	...	9,005	18,864	49,166
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	112,460	38,356	31,867	53,302	61,150	297,135

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1893.

	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges, and Moonsiffs.	3,440	7,675	1,262	4,149	6,488	224,408	121,194	71,624	104,434	89,039	633,713
Establishment	1,548	778	343	1,047	6,052	100,919	53,689	15,751	63,138	55,607	298,872
Ditto, Judicial Record	...	...	...	...	...	...	7,345	...	11	...	7,356
Service of Processes	2,173	...	159	316	4,635	79,179	40,922	21,047	65,720	33,085	247,236
Travelling Allowances	51	408	12	509	86	2,382	1,638	1,300	719	2,288	9,393
Diet of Witnesses	...	...	...	771	108	2,157	2,617	...	5,480	3,394	14,527
Service Postage	33	45	5	39	76	2,889	1,417	4,384	849	1,921	11,658
Other Contingent Charges	273	58	7	216	1,025	35,631	4,676	3,269	6,055	3,685	54,895
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	1,284	1,284
			1,788	7,047							
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	7,518	8,964	8,835		18,470	447,565	233,498	117,375	246,406	190,303	1,278,934

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1893.

	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part* of Salaries of Magistrates and Deputy Commissioners.	2,520	16,233	15,461	16,995	8,546	49,860	52,115	32,327	11,841	27,365	233,263
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	3,834	13,316	27,099	26,738	12,108	84,784	33,351	31,793	38,121	56,677	327,821
Salaries of Cantonment, City, and Railway Magistrates, &c.	5,464	1,401	1,464	1,005	...	2,333	12,282	8,555	1,224	6,157	39,885
Establishments	4,030	17,195	17,986	19,028	8,118	47,710	35,731	37,549	39,661	14,165	241,173
Travelling Allowances	705	1,274	6,126	4,136	1,640	9,351	4,944	4,680	6,601	12,467	51,924
House-rent and other Allowances	120	...	...	55	86	322	226	579	...	187	1,575
Diet and Road Money to Witnesses	72	1,215	1,605	5,263	106	2,022	6,822	6,387	4,988	5,852	34,332
Service of Processes	...	7,617	2,086	9,607	739	11,389	...	...	142	...	31,580
Service Postage	253	1,114	410	737	583	2,293	1,766	8,192	223	3,359	18,930
Other Contingent Charges	1,505	1,894	1,965	1,743	2,533	14,580	7,714	5,425	7,495	749	45,603
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	900	900
			74,202	85,307							
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	18,503	61,259	159,509		34,459	224,644	154,951	135,487	110,296	127,878	1,026,986

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	...	1,656	...	5,207	4,792	3,705	3,634	1,199	20,193
Presidency Jails	...	...		...	...	9,783	...	...	9,213	6,623	25,619
Central Jails	...	18,496	13,666	42,075	...	49,292	45,576	9,743	35,277	7,523	221,648
District Jails	5,529	10,937	14,790	13,952	6,621	60,693	53,814	54,241	20,086	30,299	270,962
Lock-ups	465	817	1,427	3,922	1,134	11,918	5,507	5,188	9,632	3,511	43,521
Convict Camps and Temporary Central Jails	...	...	...	...	50	...	...	9,704	...	5,778	15,532
School of Industry	...	2,109	...	1,319	...	3,912	3,935	...	...	1,197	12,472
Charges for Transportation of Convicts	...	36	...	75	...	...	250	200	1,138	168	1,867
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	24	24
Jail Manufactures	1,175	22,077	4,659	13,098	734	70,547	25,393	14,050	23,982	8,364	184,079
Total Charges under Jails . . Rx.	7,169	54,472	34,542	76,097	8,539	211,352	139,266	96,831	102,962	64,686	795,917
			110,639								

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1893.

India, General.	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	12,871
Police Establishment	13,848
Medical, Commissariat, and other Establishments	11,163
Ecclesiastical Establishment, Chaplain	743
Commissariat Supplies	43,459
Stores, Clothing, Tools, &c.	6,967
Passage and Subsistence Money to Convicts	12,666
Freight	12,194
Miscellaneous Services, Supplies, and Contingencies	7,515
Total Convict Charges at Port Blair, &c. Rx.	121,426

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	1,853	225	448	477	2,518	1,905	1,282	4,328	15,934	28,970
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	635	12,189	...	...	619	6,086	55,290	...	5,715	80,534
Recoveries on account of Presidency Police	...		...	...	...	10,189	...	...	3,077	17,112	30,378
Recoveries on account of Village Police	...		...	...	61	20,384	...	2	...	...	20,447
Fees, Fines, and Forfeitures	784	17,525	4,040	6,298	8,218	51,860	29,017	11,709	33,425	35,685	198,561
Cash Receipts under the Arms Act	11	2	134	328	...	...	11	19	...	48	553
Contributions for Pensions	59	304	...	21	8	54	339	121	113	433	1,452
Miscellaneous	650	452	1,126	530	3,316	7,122	3,415	1,582	5,415	11,464	35,072
TOTAL POLICE RECEIPTS . Rx.	1,504	20,771	17,714	7,625	12,080	92,746	40,773	70,005	46,358	86,391	395,967
			25,339								
CHARGES.											
Presidency Police	...	...	...	...	...	75,631	...	...	26,362	22,923	124,916
Provincial Superintending Officers of the District Police	...	5,203	...	11,984	...	13,808	14,515	12,371	13,207	6,046	77,134
District Executive Force:											
District Superintendents and Assistants	2,667	16,283	20,335	25,378	5,256	44,474	40,597	35,813	29,696	21,387	241,886
Inspectors, Constables, etc.	32,721	95,195	116,517	120,592	27,603	273,049	274,720	191,782	253,216	240,984	1,626,379
Office and other Establishments	716	321	3,994	195	1,677	15,817	104	855	...	7,999	31,678
Police Hospitals, Establishments and Charges	96	1,258	...	...	247	2,714	2,107	...	2,378	528	9,328
Clothing	1,815	4,657	5,922	6,391	1,521	14,056	26,826	6,668	15,478	11,309	94,643
Arms and Accoutrements	291	1,766	7,314	282	1,167	1,111	11,325	13,338	5,699	2,636	44,929
Miscellaneous	3,337	11,778	25,574	23,713	4,833	51,180	25,166	24,170	47,762	31,153	248,666
Total District Executive Force . Rx.	41,643	131,258	179,656	176,551	42,304	402,401	380,845	272,626	354,229	315,996	2,297,509
Railway Police	3,282	2,042	2,176	4,001	113	10,341	9,915	13,118	1,569	12,069	58,626
Municipal and Cantonment Police	...	...	10,915	...	...	...	...	55,061	...	3,887	69,863
Village Police	...	...	...	7,543	106	23,483	257,188	...	646	92,897	381,863
Guards for the Customs and Salt Departments	...	...	...	...	...	...	...	...	17	...	17
Special Police	...	282	461,184	77,170	71,687	79,432	406	29,287	862	59,969	780,279
Cattle Pounds	95	5,829	92	427	2,429	3,939	9,521	3,152	25,211	12,580	63,275
Steam Boiler Inspection Establishment and Charges	...	...	...	705	...	2,218	...	...	...	2,368	5,291
Thuggee and Dacoity	11,755	...	...	...	...	...	11	...	...	...	11,766
Miscellaneous	...	...	8	9	...	...	4	423	...	364	808
Refunds	2	43	402	403	25	234	380	136	6	667	2,298
TOTAL POLICE CHARGES . Rx.	56,777	144,657	654,433	278,793	116,664	611,487	672,785	386,174	422,109	529,766	3,873,645
			933,226								

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1893.

RECEIPTS.	India, General.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	...	84,115	...	293	84,408
Cost of Work executed for Port and Local Funds and for Private Individuals	3,278	...	...	...	...	...	...	3,278
Hire of Vessels	2,409	...	...	...	...	...	...	2,409
Sale-proceeds of Vessels and Stores:								
Sale-proceeds of condemned stores	8,300	...	2	14	63	...	...	8,379
Miscellaneous	8,346	2	1,879	...	...	...	...	10,227
Registration and other Fees:								
Fees realized at the Shipping Office	...	...	144	...	2,898	...	6,226	9,268
Examination Fees	...	50	62	...	485	...	...	597
Fees under Merchant Seamen's Act of 1854	...	...	...	...	80	...	...	80
Other Fees	...	...	...	...	5	...	...	5
Freight, Passage and Tonnage	4	93	224	...	...	...	...	321
Miscellaneous:								
Deductions for Mess Money	...	...	...	...	1,233	...	...	1,233
Coast Light Dues	...	...	25,852	...	...	...	...	25,852
Other Items	6,094	460	979	72	3,097	23	73	10,798
TOTAL MARINE RECEIPTS . Rx.	28,431	605	29,142	86	91,976	23	6,592	156,855
		29,747						

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1893.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,000	...	1,000
Director and Deputy Director of the Royal Indian Marine	8,260	538	
Examiner of Marine Accounts	5,430	94	
	13,690	632	14,322
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	6,149	} 355	
Office Establishment	607		
	6,756	355	7,111
MISCELLANEOUS SHORE ESTABLISHMENTS.			
Perim Light-house	363	520	
Miscellaneous	737	...	
	1,100	520	1,620
	Kidderpore.	Bombay.	
DOCKYARDS.			
Staff Officer's Department	1,379	1,747	
Constructor's Department	1,459	1,975	
Factory Branch	2,188	3,383	
Builder's Branch	708	1,842	
Store-Keeper's Department	2,458	3,687	
Cashier's Office	994	1,259	
Dockyard Dispensary	89	221	
Hydraulic Lift	...	421	
Wages of Artificers and Labourers	26,107	35,810	
Miscellaneous	879	2,080	
	36,261	52,425	
Deduct—Debits to other Departments and Local Governments	...	*34,267*	
	36,261	18,158	54,419

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
1,160	250	Steam Troop-ship "Tenasserim"	374	
394	150	Steamer "Enterprise"	27	
1,701	460	Troop-ship "Clive"	6,562	
1,370	200	Troop-ship "Canning"	5,324	
40	25	Steamer "Nancowry"	945	
714	200	Turret-vessel "Abyssinia"	} 1,539	
745	250	Ditto "Magdala"		
—	—	Troopship "Dalhousie"	5,361	
—	—	"Mayo"	4,857	
—	—	Despatch Vessel "Lawrence"	4,117	
—	—	"Elphinstone"	811	
		Contingencies	330	
				30,247
		Carried forward . Rx.		{ 30,247 / 78,472

No. 33B.—Account of Marine Charges for the Year ended 31st March 1893—*continued.*

Net Tonnage.	Nominal Horse-Power.		Rx.	Rx.
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		
		Brought forward		78,472
		SALARIES AND ALLOWANCES, ETC.—Brought forward		30,247
		Inland Steamers and Flats.		
86	50	Steamer "Comet"	1,754	
338	150	Steamer "Irrawaddy," including Flats Nos. 1 and 2	2,763	
200	60	"Mayu"	9	
		"Sladen," including Flats C and D	2,498	
		"Bhamo"	1,766	
		"Pagan"	1,787	
		Contingencies	268	
		Marine Survey.		10,845
		Steam-cutter "Investigator"	3,076	
		Marine Survey Boat Party	730	
		Contingencies	44	
		Small Steamers and Launches.		3,850
		"Chinsurah" and "Leopard"	300	
		Sub-Marine Mining Vessels, Bombay—"Defence", "Muzbee", "Tickler"	914	
		" " " Calcutta—"Panther", "Alexandra"	674	
		" " " Karachi—"Sapper", "Miner"	419	
		" " " Rangoon—"Tamil", "Handy"	786	
		"Repulse"	27	
		Torpedo Boat, "Marhatta"	154	
		" "Rajput"	57	
		" "Sikh"	121	
		" "Gurkha"	90	
		" "Karen"	87	
		" "Pathan"	57	
		" "Baluchi"	56	
		Care takers of "Attock" and "Kalabag"	13	
		" of "Koladyne"	58	
		Vessels in Ordinary, "Calcutta" Hulk "Quangtung"	631	
		" " "Ganges"	108	
		" " "Gemini"	7	
		" " "Lark"	4	
		Contingencies	13	
				4,576
		Viceroy's Yacht Establishment and Contingencies	715	715
		Yard Crafts.		
		Yard Craft, Calcutta	905	
		Ditto, Bombay	4,072	
				4,977
		General duty, leave allowances, etc.	4,278	4,278
		TOTAL SALARIES AND ALLOWANCES, ETC.		59,488
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	15,470	
		Allowances in lieu of Provisions	2,216	
				17,686
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	11,341	
		Metals and Metal Articles	4,731	
		Freight, Carriage and Stowage	3,341	
		Coals and other Fuel	29,699	
		Hemp, Canvas, Rope, etc.	5,396	
		Paint Materials, Oils, Tar, Tallow, etc.	12,940	
			67,448	
		Deduct—Value of Supplies to other Departments and Local Governments	*84,589*	
				—17,141
		PURCHASE AND HIRE OF SHIPS.		
		Purchase of Ships	38,856	
		Hire of Ships	591	39,447
		Carried forward . Rx.		177,952

No. 33B.—Account of Marine Charges for the Year ended 31st March 1893—*continued.*

	Rx.	*Rx.*	*Rx.*
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Brought forward		177,952	
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships	3,087		
Passage and Conveyance of Officers and Men	1,599		
Allowance to Marine Officers for passing in Oriental languages	20		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships at out-stations	7,647		
Medical Stores	155		
Freight on Europe Stores	2,136		
Miscellaneous	2,557		
		17,201	
TOTAL CHARGES, INDIA, GENERAL			195,153

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS NEXT PAGE*).

	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	8,458	4,790	2,105	5,580	97	909	21,939	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	258	1,641	...	...	1,899	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	12,121	2,901	2,344	7,531	...	531	25,428	
PURCHASE AND HIRE OF SHIPS AND VESSELS	11,367	4,521	...	9,931	8,849	...	34,668	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	...	188	54,604	...	295	55,087	
MARINE ESTABLISHMENTS	...	4,157	...	7,417	702	1,921	14,197	
MISCELLANEOUS SHORE ESTABLISHMENT	3,307	...	...	...	...	...	3,307	
SUBSIDIES TO STEAM-BOAT COMPANIES	4,800	6,518	4,991	3,325	...	...	19,634	
MISCELLANEOUS— OTHER MISCELLANEOUS CHARGES	2,640	455	...	3,825	1,300	161	8,381	
STATE YACHT ESTABLISHMENTS	...	...	...	553	...	...	553	
LIGHT-HOUSES AND LIGHT-SHIPS	...	11,538	...	...	...	...	11,538	
REFUNDS	8	50	...	33	...	...	91	
Total Charges in the Civil Departments in India	42,701	34,930	9,886	94,440	10,948	3,817		196,722
	77,631							
TOTAL CHARGES IN INDIA							Rx.	391,875

	£	£	
CHARGES IN ENGLAND:			
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.	52,083		
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	50,000		
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes	697		
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	1,568		
		104,348	
Stores for India:	£		
For Bengal: Coal	317		
Miscellaneous Stores	59,085		
	59,402		
For Bombay: Coal	11,367		
Miscellaneous Stores	115,359		
	126,726		
		186,128	
TOTAL CHARGES IN ENGLAND		£	290,476
EXCHANGE ON CHARGES IN ENGLAND		Rx.	174,758
TOTAL MARINE CHARGES		Rx.	857,109

No. 33B.—Account of Marine Charges for the Year ended 31st March 1893—*continued.*

Net Tonnage.	Nominal Horse-Power.		Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
		DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.							
		Sea-going Vessels in Commission.							
		Sandoway Packet Service	...	114	...	...	...	...	114
		Pilot Vessels.							
		P. V. "Coleroon"	...	...	...	—24	...	...	—24
		" "Sarasvati"	...	...	...	1,364	...	...	1,364
		" "Fame"	...	...	...	1,248	...	...	1,248
		Extra Crew for Pilot Vessels	...	...	...	129	...	...	129
		Inland Steamers and Flats.							
257	77	Steamer "Brahmakund"	...	...	1,818	...	...	...	1,818
		" "Guide"	...	...	...	2,755	...	...	2,755
47	...	Yacht Flat "Sunamukhi"	...	...	287	...	...	...	287
		Steam Launch "Enchantress"	...	...	...	108	...	...	108
		Schooner "Pearl"	...	...	...	...	97	...	97
432	...	Flat "Mooltan"	...	...	...	...	...	909	909
435	60	Steamer "Jhelum"							
		Steam Launch Establishment and Contingencies	8,458	4,676	...	...	...	...	13,134
		TOTAL SALARIES, ETC. Rx.	8,458	4,790	2,105	5,580	97	909	21,939
			13,248						
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.							
		Branch Master, and Mate Pilots' Allowances	...	...	...	5,778	...	99	5,877
		Volunteers' and Leadsmen's Allowances	...	...	...	1,139	...	...	1,139
		Pilotage Allowance, Free List	...	...	188	32,129	...	...	45,829
		Pilotage Allowance, Licensed List				13,512			
		Pilot Vessels	...	...	...	...	...	105	105
		Surgeon at the Sand-heads	...	...	...	435	...	...	435
		Mess, Passage, and Miscellaneous	...	...	...	1,611	...	91	1,702
		TOTAL PILOTAGE, ETC. Rx.	...	...	188	54,604	...	295	55,087
		MARINE ESTABLISHMENTS.							
		Port Officer's Department	...	4,104	...	2,628	...	...	6,732
		Agent for Government Consignments	...	...	...	...	339	...	339
		Shipping Office	...	...	...	2,414	...	1,881	4,295
		Marine Court	...	53	...	92	...	40	185
		Establishment and Miscellaneous	...	...	...	...	363	...	363
		Survey of Steam Vessels	...	...	...	2,283	...	...	2,283
		TOTAL MARINE ESTABLISHMENTS Rx.	...	4,157	...	7,417	702	1,921	14,197
			4,157						
		MISCELLANEOUS SHORE ESTABLISHMENT.							
		Salary	706	...	...	...	...	...	706
		Establishment and Contingencies	2,601	...	...	...	...	...	2,601
			3,307	...	...	...	...	...	3,307
			3,307						
		OTHER MISCELLANEOUS CHARGES.							
		Shipping Fees and Sundries	49	95	...	109	...	...	253
		Hire of Moorings for Sea-going and Inland Vessels	...	...	...	1,441	...	...	1,441
		Contribution to Port Funds	...	360	...	1,500	...	...	1,860
		Life Boat Establishment at Goalundo	...	...	...	18	...	...	18
		Harbour Master's Fees for Sea-going and Inland Vessels	13	...	...	99	...	...	112
		Life Boats at Alibag	...	...	...	...	...	161	161
		Miscellaneous	2,578	...	...	658	1,300	...	4,536
		TOTAL OTHER MISCELLANEOUS CHARGES Rx.	2,640	455	...	3,825	1,300	161	8,381
			3,095						

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FEES	1,023	2,234	131	1,007	3,895	55,567	19,282	8,123	30,587	38,753	160,602
CONTRIBUTIONS	96	2,770	...	827	17	3,994	2,513	517	1,763	2,333	14,830
INCOME FROM ENDOWMENTS	...	...	...	...	...	928	96	...	15	...	1,039
MISCELLANEOUS:											
Sale-proceeds of Books	75	2,243	...	...	33	6	1,102	23	1,339	16,554	21,375
Other Receipts	1	711	81	184	133	2,369	3,281	155	2,599	2,927	12,441
TOTAL RECEIPTS. Rx.	1,195	7,958	212	2,018	4,078	62,864	26,274	8,818	36,303	60,567	210,287
			2,230								
CHARGES.											
DIRECTOR OF PUBLIC INSTRUCTION:											
Salary	...	1,685	...	1,665	1,005	2,530	2,183	1,960	2,543	3,515	17,086
Establishment and Contingencies	...	995	...	1,126	796	3,546	1,736	2,382	2,712	1,547	14,840
INSPECTORS:											
Salary	414	4,768	2,694	5,169	2,337	33,536	13,919	11,839	16,351	14,024	105,051
Establishment and Contingencies	428	2,546	1,178	1,973	1,445	25,557	11,398	4,762	19,866	8,789	77,942
UNIVERSITY	...	...		...	...	...	...	3,755	...	1,000	4,755
GOVT. COLLEGES—General	3,422	1,813	...	...	...	49,942	11,768	5,511	21,244	14,837	108,537
GOVT. COLLEGES—Professional	...	...	...	...	...	11,096	...	...	12,926	11,307	35,329
GOVT. SCHOOLS—GENERAL:											
Secondary	1,893	11,216	...	1,926	7,774	56,926	45,826	12,629	20,187	34,456	192,833
Primary	1,657	15,333	...	682	175	3,930	54,471	33,128	58,639	123,625	291,640
Contribution to Schools	...	1,983		1,731	...	...	...	13,885	567	22,374	40,540
GOVT. SCHOOLS—SPECIAL:											
Training Schools	321	3,078	...	2,900	1,558	7,687	4,916	6,574	17,916	9,007	53,957
Technical Schools	...	650	631	1,587	149	7,957	259	2,695	6,838	8,268	29,034
Other Schools	...	...	...	...	...	1,391	...	...	2,116	...	3,507
GRANTS-IN-AID	5,742	5,600	2,535	11,123	16,286	59,513	25,167	29,233	36,394	23,998	215,591
Payments by Results	...	4,704	2,465	5,303	...	67,888	12,298	...	37,192	21,749	151,599
SCHOLARSHIPS	545	2,717	568	1,087	1,930	21,295	5,215	7,780	2,573	7,610	51,320
MISCELLANEOUS	916	369	61	8,673	454	4,811	2,471	1,654	1,523	173	21,105
Government Book Depôt	...	709	...	...	...	...	1,431	...	1,303	11,317	14,760
Grants for Encouragement of Literature	...	21	...	...	...	1,015	30	603	...	953	2,622
REFUNDS	...	69	5	4	1	606	1,105	1	77	318	2,186
TOTAL CHARGES IN INDIA Rx	15,338	58,256	10,137	44,949	33,910	359,226	194,193	138,391	260,967	318,867	1,434,234
			55,086								

CHARGES IN ENGLAND:

	£	
Passage to India of Educational Officers on appointment, etc.	465	
Scholarships to enable Natives of India to pursue their education in England	1,277	
		1,742
EXCHANGE ON CHARGES IN ENGLAND	Rx.	1,048
TOTAL CHARGES UNDER EDUCATION	Rx.	1,437,024

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Church of England:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Stipend of the Bishop	4,598	...	...	960	...	...	...	...	2,560	2,560	10,678
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service)	7,273	3,440	3,660	3,522	1,015	10,874	16,877	17,120	24,138	17,332	105,251
Establishments	455	203	110	270	42	822	729	744	1,319	1,186	5,880
Church of Scotland: (*a*)											
Pay of Chaplains and Registrars	535	...	...	...	...	1,200	1,572	294	2,728	3,356	9,685
Establishments	41	...	...	...	...	222	46	...	154	121	584
Church of Rome:											
Allowances to Bishops and Priests, etc. (*a*)	...	...	...	396	...	688	402	381	600	1,653	4,120
Allowances to other Clergymen	729	425	106	100	...	312	1,059	1,974	372	535	5,612
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction, and Repairs, etc.)	2,599	583	472	944	164	2,733	2,845	2,398	4,009	4,036	20,783
Charges for Cemeteries	379	197	166	241	102	569	751	609	913	876	4,803
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	231	231
TOTAL CHARGES IN INDIA (*a*) Rx.	16,609	4,848	4,514	6,433	1,323	17,420	24,281	23,520	36,793	31,886	167,627
			10,947								

CHARGES IN ENGLAND:		
Passage to India of Chaplains on appointment	£	300
EXCHANGE ON CHARGES IN ENGLAND	Rx.	180
TOTAL ECCLESIASTICAL CHARGES (*a*)	Rx.	168,107

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63 B, page 183.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1893.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	...	3,289	...	306	1,904	2,212	7,711
Hospital Receipts	...	...	1	8	...	8,062	57	666	1,729	3,876	14,399
Lunatic Asylum Receipts	...	172	...	1,511	30	2,346	528	84	938	1,545	7,154
Sale of Medical Stores	...	30	...	...	2	1	16	96	314	146	605
Income from Endowments	...	...	...	...	...	3	427	...	121	...	551
Contributions	764	796	77	161	...	4,797	13,824	3,285	5,255	4,140	33,099
Miscellaneous	34	16	19	34	27	209	1,213	399	1,060	397	3,408
TOTAL RECEIPTS IN INDIA Rx	798	1,014	97	1,714	59	18,707	16,065	4,836	11,321	12,316	66,927
			1,811								

RECEIPTS IN ENGLAND:

	£
Royal India Lunatic Asylum, Ealing: Pay, pensions, &c., of inmates, appropriated to their maintenance; Sale of furniture, farm produce, &c.	1,619
Pay, pensions, &c., of Lunatics at the Coton Hill Institution, Stafford, and at the Royal Naval Hospital, Yarmouth, appropriated to their maintenance	1,363
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum	112
	£ 3,094
EXCHANGE ON RECEIPTS IN ENGLAND	Rx. 1,861
TOTAL MEDICAL RECEIPTS . Rx.	71,882

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1893.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	10,995	17,795	11,027	14,917	12,971	59,734	44,466	31,111	46,643	31,559	281,218
Hospitals and Dispensaries	5,480	7,698	6,484	3,029	10,801	49,104	46,936	33,657	95,041	67,479	325,709
Sanitation and Vaccination	6,949	8,258	641	2,771	2,673	19,847	18,989	11,817	78,487	29,981	180,413
Grants for Medical purposes	...	339	100	690	343	408	1,109	...	929	661	4,579
Medical Schools and Colleges	...	4	...	286	...	26,630	2,949	13,038	17,119	17,665	77,691
Lunatic Asylum	405	1,650	...	3,263	839	11,208	6,665	3,142	9,258	11,222	47,652
Lock Hospital	...	...	...	45	...	1,580	...	...	...	...	1,625
Chemical Examiner's Department	...	...	...	285	...	2,293	792	125	1,461	1,999	6,955
Refunds	...	3	9	18	2	32	...	2	64	193	323
TOTAL CHARGES IN INDIA Rx.	23,829	35,747	18,261	25,304	27,629	170,836	121,906	92,892	249,002	160,759	926,165
			43,565								

CHARGES IN ENGLAND:

	£
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the staff, board and clothing of the lunatics, etc., to the date of the removal of patients and expenditure consequent on the closing of the Asylum	3,232
Cost of maintenance of Lunatics at the Coton Hill Institution, Stafford, and at the Royal Naval Hospital, Yarmouth, and expenses connected with the removal of the patients	6,133
Maintenance of lunatics at other Asylums	298
	£ 9,663
EXCHANGE ON CHARGES IN ENGLAND	Rx. 5,814
TOTAL MEDICAL CHARGES . R	941,642

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
In India.											
Political Agents:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	100,985	2,093	11,314	...	6,344	...	2,172	14,870	5,361	37,409	180,548
Establishments and Contingent Charges	76,235	688	15,645	...	18,454	...	523	8,958	3,788	18,070	142,361
Charges on North-West Frontier:											
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	...	600	...	...	600
Allowance to Khyber Tribes	...	...	...	...	...	...	...	9,287	...	...	9,287
Perso-Afghan Frontier, Khorassan	15,277	...	...	...	...	...	...	...	...	...	15,277
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	...	11,620	...	...	11,620
Payments for guarding Hill Passes	...	...	...	...	...	...	...	8,627	...	...	8,627
Beluchistan Charges:											
Bori Valley Pass Service	1,369	...	...	...	...	...	...	...	...	...	1,369
Tribal Services	2,719	...	...	...	...	...	...	...	...	...	2,719
Frontier Levies and Maintenance of Communication	49,838	...	...	...	...	...	...	...	...	...	49,838
Khetran	935	...	...	...	...	...	...	...	...	...	935
Zhob Valley Charges	24,249	...	...	...	...	...	...	...	...	...	24,249
Political Subsidies:											
Political Subsidies	145,871	...	...	...	...	...	...	440	...	...	146,311
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	...	8,640
Entertainment of Envoys and Chiefs	11,581	...	101	6	128	147	...	4,636	...	1,784	18,383
Durbar Presents and Allowances to Vakeels, &c.	3,986	23	203	307	62	305	...	1,046	...	2,925	8,857
Refugees and State Prisoners:											
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	...	6,512	...	...	...	6,512
Ayub Khan, charges on account of	...	...	...	...	...	...	...	29,802	...	...	29,802
Kabul Refugees, allowances to	1,789	...	...	...	...	...	3,959	15,317	...	7,393	28,458
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	...	3,788	3,788
Burmese Refugees and State Prisoners	3,133	...	...	...	...	...	249	...	...	...	3,382
Other Refugees and State Prisoners	...	...	342	649	...	360	767	1,450	117	7,706	11,391

Special Political Expenditure—											
Sikkim Expedition	...	...	...	...	...	5,060	...	...	...	...	5,060
Lushai Expedition	...	...	...	...	...	561	...	...	...	...	561
Himalayan Fossils Exploring Expedition	1,000	...	...	...	...	...	...	...	...	...	1,000
China Turkistan Mission	...	...	...	...	...	...	...	2,264	..	...	2,264
Kurran Mission	...	...	...	...	...	...	...	7,286	...	...	7,286
Chitral Mission	...	...	...	...	...	...	...	2,218	...	...	2,218
Anglo Siamese Boundary Commission	...	...	3,401	...	...	...	...	...	...	...	3,401
Other Charges	...	...	...	...	91	...	...	1,866	...	...	1,957
Charges for organising Imperial Service troops	19,857	...	...	...	...	...	...	...	...	...	19,857
Expenditure against the Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	...	12,011	12,011
Expenditure against the Revenue of Zaila	...	...	...	...	...	...	...	...	...	3,598	3,598
Miscellaneous—											
Mhairwara Battalion	16,735	...	...	...	...	...	...	...	...	...	16,735
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	992	...	...	...	...	..	...	...	...	...	992
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,225	...	...	...	...	...	...	...	...	...	1,225
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	...	962	...	.	982
Rewards for Intelligence and Assistance	...	...	477	47	...	...	...	1,028	...	...	1,552
Demarcation of Boundary and Trans-Frontier Surveys	172	...	...	...	34	759	44	48	110	181	1,348
Purchase and Repair of Insignia of the Order of Indian Empire	29	...	...	...	...	...	...	...	...	...	29
Rents, Rates, and Taxes	...	...	345	28	...	...	...	...	...	...	373
Allowance to Hostages	...	...	...	..	..	...	...	212	...	...	212
Contribution for expenses of Vice-Consulate, Chiengmai	1,924	...	...	...	...	...	...	...	...	...	1,924
Sundry Charges	991	42	2,056	123	119	39	209	4,871	...	369	8,819
			33,884	1,160							
Total Charges in India Rx.	489,552	2,846	35,044		25,232	7,231	14,435	127,408	9,376	95,234	806,358

	£		
Charges in England—			
Mission to the Court of Persia	7,000		
Her Majesty's Establishments in China	12,500		
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River	1,250		
Pay and Expenses of an officer deputed to Lisbon in connection with the Anglo-Portuguese Treaty regarding Goa	194		
Contribution towards the expenses of the Jedda Consulate	458		
Pay and Expenses of two officers in attendance on His Highness the Gaikwar of Baroda during his visit to England	591		
Miscellaneous	7		
	22,000		
Stores for India—Presentation Articles	327		
	£		22,327
Exchange on Charges in England	Rx.		13,432
Total Charges of Political Agencies, &c. Rx.			842,117

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1893.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories . . .	...	212	63	...	...	375	2,688	798	66	1,215	5,417
Botanical and other Public Garden Receipts	61	1,052	...	...	...	467	3,386	4,790	477	137	10,370
Cinchona Plantation Receipts . .	...	...	...	...	...	11,792	...	...	7,279	...	19,071
Receipts on account of Public Exhibitions and Fairs	112	401	...	...	...	365	4,231	5,242	...	278	10,629
Veterinary and Stallion Receipts . .	1,301	15	...	20	...	2,500	12	412	36	535	4,831
Fees, &c., levied under Inland Labour Transport Act VII of 1873 . .	...	...	...	...	6,404	1,472	44	...	294	...	8,214
Examination Fees	192	...	...	...	...	406	22	36	9,482	1,379	11,517
Emigration Fees	...	3	...	...	...	3,447	...	...	675	...	4,125
Sale of Maps Instruments, &c., by the Survey and Mathematical Instrument Department	8,281	...	...	...	...	...	...	...	...	...	8,281
Miscellaneous	855	43	85	2	2	11	196	1,206	534	30	2,964
TOTAL RECEIPTS IN INDIA . Rx.	10,802	1,726	148	22	6,406	20,835	10,579	12,484	18,843	3,574	85,419
			170								
RECEIPTS IN ENGLAND:											
Sale proceeds of books, maps, &c. . . . . £											515
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.											310
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx											86,244

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1893.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Scientific.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SURVEY OF INDIA (as per details below)	109,708	...	...	...	...	...	...	...	...	...	109,708
Botanical Survey	2,027	...	80	...	...	...	...	...	...	...	2,107
GEOLOGICAL SURVEY: Rx.											
Superintending Officers 12,141											
Establishment 1,859	19,666	...	...	...	...	...	...	...	...	...	19,666
General Charges (including Library, Museum, &c.) 5,666											
Exploration of Petroleum, Coal, and Minerals	20	...	19	887	...	...	...	...	...	...	926
Meteorological Department	29,214	...	...	...	...	...	...	...	...	...	29,214
Archæological Department	2,986	...	...	161	...	...	...	...	2,296	...	5,443
Preservation and Translation of Ancient Manuscripts	...	...	..	...	...	804	30	...	...	710	1,544
Museums	6,924	155	...	290	...	2,543	1,291	974	2,871	916	15,964
Imperial Institute	...	7	...	...	14	43	100	...	69	318	551
Observatories	...	...	...	...	...	...	...	...	1,868	1,565	3,433
Donations to Scientific Societies	...	...	...	285	...	1,400	...	...	450	480	2,615
Agricultural.											
Experimental Cultivation	2,436	1,083	2,490	196	4	1,995	2,538	1,281	37	4,847	16,907
Cinchona Plantations	...	...	...	...	...	10,535	150	...	7,697	...	18,382
Public Exhibitions and Fairs	3,143	695	60	187	341	978	5,116	3,406	...	1,291	15,217
Veterinary and Stallion Charges	28,320	626	233	3,674	24	1,309	2,388	10,223	3,197	13,422	63,416
Botanical and other Public Gardens	187	2,179	...	100	...	10,677	9,391	10,568	2,640	1,393	37,135
Labour and Emigration.											
Emigration	1,055	...	...	...	...	2,271	165	...	1,693	...	5,184
Inland Labour Transport	...	...	...	...	3,246	1,301	6	...	148	...	4,701
Inspector of Factories	...	...	...	233	...	1,325	96	71	...	435	2,160
Statistics.											
Census	2,423	982	...	2,609	324	2,526	2,138	248	3,494	850	15,594
Registration of Railway Traffic	242	72	...	...	...	525	...	216	...	1,119	2,174
Registration of River-borne Traffic	...	...	...	...	283	1,743	...	...	...	...	2,026
Provincial Statistics	144	1,119	460	1,059	102	204	630	978	4,369	438	9,503
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	248	...	396	644
Miscellaneous.											
Examinations	4,558	...	...	...	...	281	1	...	10,480	88	15,408
Miscellaneous	...	55	...	...	...	...	270	675	2	845	1,847
Refunds	11	1	...	...	...	57	714	29	310	3	1,125
			3,342	9,681							
TOTAL CHARGES IN INDIA . Rx.	213,064	6,974	13,023		4,338	40,517	25,024	28,917	41,621	29,116	402,594
CHARGES IN ENGLAND: Stores for India	Rx. 331,857(a) / £ 20,452(b)								...	422	20,874
Other Charges											£ 23,254
										TOTAL CHARGES IN ENGLAND . £	44,128
EXCHANGE ON CHARGES IN ENGLAND											Rx. 26,549
										TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.	473,271

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	INDIA, GENERAL. *Scientific.*		*Rx.*
SURVEY OF INDIA:			
Controlling and Administrative Staff			16,932
Head-Quarters Offices:			
Office Establishment and Drawing Branch			12,999
Lithographic Establishment			3,513
Photographic Establishment			3,078
Engraving Establishment			6,419
Cadastral Maps (besides English Charges for Stores)			3,112
Extra-Departmental Mapping			521
Trigonometrical Office Establishment			8,044
Simla Drawing Office Establishment			2,033
Miscellaneous Contingent Charges			7,782
Mathematical Instrument Factory (including cost of Instruments purchased in India)			6,153
Survey Parties:			
Charges of Working Parties			261,189
Miscellaneous Charges			5,894
			337,669
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28		*Rx.* 181,483	
to Forest Account, Account No. 21, page 40		21,616	
for cost of Instruments and Maps supplied to other Public Departments		24,862	
			227,961
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx			109,708

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section E.—Miscellaneous.

Revenue Rx. 876,994. Expenditure Rx. 5,537,840.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	88	...	...	541,592
Civil Furlough	40	Expenditure	96	...	...	334,194
Superannuation	41A	Receipts	97	...	362,505	...
„	41B	Expenditure	98	...	...	3,781,006
Stationery	42A	Receipts	99	...	80,841	...
„	42B	Expenditure	99	...	...	647,973
Exchange	43	Receipts	101	...	19,686	...
Miscellaneous	44A	Receipts	102	...	413,962	...
„	44B	Expenditure	103	...	...	233,075
		TOTAL		...	876,994	5,537,840

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1893.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
Exceeding ₹5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)		600	
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding ₹5,000 per annum:			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand)	600		
Not exceeding ₹5,000 per annum	240		
		840	
KHARUN CHIEFS.			
Exceeding ₹5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta)		568	
MYSORE FAMILY.			
Exceeding ₹5,000 per annum:			
Shahzada Baharum Shah	600		
Fatihah allowance	600		
Not exceeding ₹5,000 per annum	4,894		
		6,094	
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader, Bahadur	2,880		
Nawab Zuman Aia Begum Sahiba	900		
Not exceeding ₹5,000 per annum	1,768		
		5,548	
BURMA FAMILY.			
Not exceeding ₹5,000 per annum		48	
AFGHAN REFUGEE.			
Exceeding ₹5,000 per annum:			
Naib Noor Mahomed Khan		600	
OTHER PENSIONS.			
Net exceeding ₹5,000 per annum:			
Banda Family	1,260		
Bolia Family	551		
Jhansi Family	266		
Family of the late Pindara Chiefs	144		
Poligar Family	88		
Ahmednagar Family	57		
Amritsar Family	22		
Carnatic Stipendiaries	750		
Delhi Family	60		
Carried forward	3,198	14,298	

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	
INDIA, GENERAL—*continued.*			
Brought forward	3,198	14,298	
OTHER PENSIONS—continued.			
Not exceeding R5,000 per annum:			
Family of Rao Khosal Sing of Hirapur	218		
Kurnool Family	598		
Mogul Family	120		
Shahpur Family	360		
Udaygiri Family	28		
Parme Family	3		
Tokiher Family	11		
Nagpur Pensions	99		
Musulipatum Family	18		
Miscellaneous	4,515	9,168	
CHARITABLE ALLOWANCES.		23,466	
Not exceeding R5,000 per annum:			
Bundelkhand Gosain Family	2,553		
Toria Kalpahar Family	95		
Gratuities to the Dependants of the late King of Oudh	18		
Allowances for the maintenance of religious establishments in Coorg	1,340		
Miscellaneous	59	4,065	
CENTRAL PROVINCES.			27,531
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding R5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao Janojee Family	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding R5,000 per annum	1,200	9,000	
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Shilojee Ahir Rao	750		
Gangabai Mohitun	940		
Not exceeding R5,000 per annum	1,690		
	4,614	6,304	
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Bunyad Hosein	375		
Not exceeding R5,000 per annum	3,356	3,731	
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding R5,000 per annum		408	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Sattara Pension	12		
Bijragagarh Family	242		
Gond Raja of Chanda	161		
Pension from the 2½ lakhs Fund of Saugor	1,172		
Gwalior Pension—Annual Grants from Dowlut Rao, Sindia	112		
Coorg Pension	75	1,774	
			6,217
Carried forward			53,748

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	*Rx.*
	Brought forward	...	53,748
BURMA.			
LOWER BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum:			
Delhi Family	1,732		
Refugee Princes	489		
Talifoo Refugee Prince	300		
Shan and other Chiefs	66		
		2,587	
UPPER BURMA.			
Exceeding ₹5,000 per annum:			
Official of the late Burmese Government—			
Kinwan Mingui	900		
Not exceeding ₹5,000 per annum:			
Members of the ex-Royal Family of Burma	8,343		
Shan and other Chiefs	661		
Officials of the late Burmese Government	3,598	13,502	
			16,089
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding ₹5,000 per annum:			
Keshav Kanta Sing Jubaraj	540		
Not exceeding ₹5,000 per annum	48		
OTHER PENSIONS.		588	
Not exceeding ₹5,000 per annum:			
Bar Senapati's Family	371		
Raja Purandar Sing's Family	283		
„ Jagesvar Sing's Family	17		
Other Pensioners	379	1,050	
CHARITABLE ALLOWANCES.		1,638	
Not exceeding ₹5,000 per annum		37	
			1,675
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding ₹5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	24,917		
Her Highness Nawab Raisoon-Nissa Begum	9,982		
Nawab Azim Ali Khan	5,632		
„ Shahioon-Nissa Begum	155		
Nazarat Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Sultan Gaitera Begum	896		
Syud Asad Ali Mirza	1,500		
„ Hosain Ali Mirza	3,848		
„ Mozaffer Ali	1,095		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	1,167		
„ Khakan Mirza	1,000		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
„ Mohamed Toki Mirza	56		
Iskunder Ali Mirza	1,250		
	61,090		
Not exceeding ₹5,000 per annum	13,293		
		74,383	
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Prince Kumer Kudr Bahadoor	4,800		
„ Assman Jah	1,380		
„ Jam Jah Ali	1,020		
„ Mohamed Jogee	600		
„ Mohamed Jalal	600		
„ Akhtar Jah	600		
Carried forward	9,000	74,383	71,512

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

	Rx.	*Rx.*	*Rx.*
Brought forward	9,000	74,383	71,512
BENGAL—*continued.*			
OUDH FAMILY—continued			
Exceeding ₹5,000 per annum:			
Prince Mohamed Bakar	600		
„ Mohamed Askari	600		
„ Mohamed Ibrahim Ali	600		
„ Fajool Moolook Mirza	600		
„ Kam Buksh Bahadoor	600		
„ Mohamed Ali Mirza	600		
„ Sultan Ali Mirza	600		
„ Mohamed Rejah Ali (Furrokh Mirza)	600		
„ Mohamed Asghar	600		
„ Mirza Aboo Torab (Mohamed Khorshed)	600		
„ Mohamed Noke Ashgad Bahadoor (Kamyab)	600		
„ Ali Bahadoor Delwar Jah	600		
„ Ali Bahadoor Darajah	600		
Nawab Mokaderazma Bahadoor Mehal Saheba	720		
	17,520		
Not exceeding ₹5,000 per annum	14,354		
Marriage grants	100		
		31,974	
KHURDA FAMILY.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding ₹5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	650		
	1,517		
Not exceeding ₹5,000 per annum	861		
		2,378	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing	1,700		
Not exceeding ₹5,000 per annum	28		
		1,728	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	1,622		
Purneah Family	495		
Bissenpore Raj Family	205		
Ungul Pensioners	263		
Goomesur Raj Family	194		
Nawab Daood Khan's Family	118		
Family of Raja Kadir Bux Khan and Kuder Hossein Khan	87		
Nawab Mooneeodwallah's Family	148		
Banki Pensioners	94		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	27		
Raja Rajbullub's Family	44		
Nawab Ghazeeoodin's Family	14		
Family of Moulana Mohamed Asiff	17		
Munipur Family	45		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,529		
		4,968	
CHARITABLE ALLOWANCES.			
Unno-chutter charges paid in Cuttack and Balasore		620	
			118,611
Carried forward			190,123

E.—Miscellaneous.

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	*Rx.*
Brought forward		...	190,123
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding ₹5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	1,800		
Mirza-Solaiman Qadr	700		
,, Ali Qadr *alias* Inayat Ali Khan	960		
,, Ali Qadr, heir of Mirza Khurram Bakht	525		
,, Farrukh Mohammad Taqi	770		
Fakhr-un-nissa Begum	1,200		
Zeb-un-nissa Begum *alias* Haji Begum	900		
Badshah Bahu Begum	900		
Muiz-ud-dawla Mohammad Taqi Khan	350		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	437		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	600		
	9,142		
Not exceeding ₹5,000 per annum	20,921		
		30,063	
JALAUN PENSIONERS.			
Exceeding ₹5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding ₹5,000 per annum:			
Mirza Muhammad Said Bakht	779		
Jahan Sultan Begum	518		
	1,297		
Not exceeding ₹5,000 per annum	5,713		
		7,010	
MAHARAJAH OF BENARES.			
Exceeding ₹5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		10,000	
PUNJAB STATE PENSIONERS.			
Exceeding ₹5,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
Sardar Attar Singh	420		
	2,860		
Not exceeding ₹5,000 per annum	157		
		3,017	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	840		
Raja Narpat Singh, Fatehpur	1,096		
Khurshed Ara Ahmadi Begum, Lucknow	988		
		6,704	
Not exceeding ₹5,000 per annum:			
Family of Tafazzul Hosain Khan	1,907		
,, ex-Nawab of Farukabad	1,083		
,, late ex-Raja of Coorg	499		
,, late Nawab of Jhajjar	678		
,, late Raja of Jhansi	250		
,, late Rahmut-ulla Khan of Bareilly	368		
,, Shah Jalil and Shah Sultan of Bareilly	254		
,, Sultan Mohammad Mirzah-Shafi, Prince of Persia	277		
,, Nawab-Suja-ud-daula	206		
,, late ex-Nawab of Banda	120		
,, Khair-andesh Khan of Bareilly	82		
Carried forward	5,724	57,514	1,90,123

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	*Rx.*
Brought forward	5,724	57,514	190,123
NORTH-WESTERN PROVINCES AND OUDH—*continued.*			
Not exceeding ₹5,000 per annum—continued.			
OTHER PENSIONS.			
Family of late Nawab Kasim Ali Khan of Benares	49		
„ Saiyed Baquar Ali Khan	11		
„ late Husain Ali Khan	13		
„ Moulvi-zia-Ulla Khan of Bareilly	238		
Moradabad Minhadars	239		
Commutations of Pensions	6,534		
Miscellaneous	3,975		
		16,783	
BAHU BEGUM'S ZAMANAT WASIKA.			
Exceeding ₹5,000 per annum:			
Agha Ali Hussain Khan Bahadur	487		
Baker Ali Khan	514		
Muhammad Ali Knan	439		
	1,440		
Not exceeding ₹5,000 per annum	8,562		
Miscellaneous	14,209		
		24,211	
		98,508	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	906		
Ranbir Singh (Family of Raja Lal Singh)	540		
	1,446		
Not exceeding ₹5,000 per annum	6,650		
		8,096	
			106,604
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
Exceeding ₹5,000 per annum:			
Mahomed Yar Khan	100		
Not exceeding ₹5,000 per annum	2,861		
		2,961	
DELHI ROYAL FAMILY.			
Exceeding ₹5,000 per aunum:			
Mirza Suraya Jaib	1,018		
Not exceeding ₹5,000 per annum	1,622		
		2,640	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tora	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,000		
Raja Jaswant Sing	852		
Mohammad Akram Khan, Nawab of Amb	950		
		6,602	
Not exceeding ₹5,000 per annum:			
Lahore Royal Family	1,836		
Family of the Nawab Surfraz Khan of Multan	618		
Family of a Jagirdar in Rohtuck	73		
Miscellaneous	9,538		
		12,065	
CHARITABLE ALLOWANCES.		24,268	
Exceeding ₹5,000 per annum:			
Sirdarni Kripa Devi	1,000		
Not exceeding ₹5,000 per annum:			
Delhi Royal Family	1,863		
Family of Nawab of Jhajjar	1,451		
Disbanded soldiers and their families of the late Sikh Government	316		
Family of ex-King of Cabul (Shahzaman)	176		
Miscellaneous	6,122		
		10,928	
			35,196
Carried forward			331,923

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893 —*continued.*

		Rx.	*Rx.*
Brought forward		...	331,923
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding ₹5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum Sahiba	7,320		
Family of Prince Azim Jah, 1st Prince of Arcot	1,080		
His Highness Prince Muhammad Manawwar Khan Bahadur, present Prince of Arcot	6,459		
Nawab Ahmad-un-Nissa Begum	3,300		
Kurshedun Nissa Begum	1,196		
Family of Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot	1,080		
Rahim-un-nissa Begum	540		
Ghausia Begum	251		
Family of Prince Intizam-ul-Mulk, 3rd Prince of Arcot	1,080		
	22,306		
Not exceeding ₹5,000 per annum	21,558		
Miscellaneous	2,009		
		45,873	
TANJORE PENSIONS.			
Exceeding ₹5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba	1,800		
Kamacheamba Bahi Sahiba	87		
Anasumba Bahi Sahiba	960		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	960		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Phipamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	960		
Bharam Bahi Sahiba	950		
Yuganadha Avaray	534		
	11,051		
Not exceeding ₹5,000 per annum	7,440		
		18,491	
MASULIPATAM PENSIONS.			
Exceeding ₹5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,252		
Not exceeding ₹5,000 per annum	1,431		
Miscellaneous	4		
		2,687	
KURNOOL PENSIONS.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
Not exceeding ₹5,000 per annum	2,622		
		4,062	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Palkonda Pension	558		
Maisur Pensions (Two lakhs Fund)	1,711		
Gumsur Pensions	916		
Golkunda Pensions	309		
Cuttack Pensions (Raja Pillai Family)	28		
Commutation of Pensions	4,794		
Miscellaneous Pensions	189		
		8,505	
		79,618	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		365	79,983
Carried forward			411,906

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	*Rx.*
Brought forward		...	411,906
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
NAGPORE FAMILY PENSION.			
Not exceeding ₹5,000 per annum		80	
REFUGEES AND STATE PRISONERS.			
Exceeding ₹5,000 per annum:			
Shahaji Bhosle	212		
Not exceeding ₹5,000 per annum	4	216	
SURAT NAWAB'S FAMILY.			
Exceeding ₹5,000 per annum:			
Ziaulnissa Begum	4,700		
Mir Zulfikar Ali Khan Wahid Jaffer Ali Khan Saheb	600		
Khan Bahadur Mir Gulam Baba Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,000		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,700		
	10,000		
Not exceeding ₹5,000 per annum	81	10,081	
NAJMUDIN KHAN'S FAMILY.			
Exceeding ₹5,000 per annum:			
Mir Ajmudin Kamrudin		720	
NIZAMUT PENSIONS. BENGAL.			
Exceeding ₹5,000 per annum:			
Nawab Shamsi Jehan Begum	4,589		
Not exceeding ₹5,000 per annum	93	4,682	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN. (*OUDH WASIKA PENSIONS.*)			
Exceeding ₹5,000 per annum:			
Safia Khanum	2,435		
Nawab Ara Begum	811		
Sardar Ara Begum	811		
	4,057		
Not exceeding ₹5,000 per annum	1,006	5,063	
YEMEN STIPENDIARIES.			
Exceeding ₹5,000 per annum:			
Sultan Fadilbin Ali Mohsin	4,283		
Not exceeding ₹5,000 per annum	888	5,171	
SATARA PENSIONS.			
Exceeding ₹5,000 per annum:			
Rajaram Bhosle	3,750		
Not exceeding ₹5,000 per annum	3,527	7,277	
ANGRIA FAMILY PENSIONS.			
Exceeding ₹5,000 per annum:			
Manajirao Angria of Kolaba	5,506		
Not exceeding ₹5,000 per annum	471	5,977	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding ₹5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
„ „ Mir Nur Muhamad Khan	2,640		
„ „ Mir Fateh Khan	2,400		
„ „ Mir Shah Nawaz Khan	1,800		
„ „ Mir Abdul Hosein Khan	960		
Mir Imam Baksh	257		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Rustom Khan	1,423		
Mir Ali Mudat Khan	1,161		
Mir Gulam Alla Khan	960		
Mir Gulam Muhamed Khan	1,080		
Mir Shah Muhammad Khan	912		
Mir Mahara Khan	1,819		
	19,972		
Not exceeding ₹5,000 per annum	9,496	29,468	
Carried forward		68,744	411,906

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	*Rx.*
BOMBAY—*continued.*	Brought forward,	68,744	411,906
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	720		
Mir Tharo Khan	825		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	600		
Nawab Mujand Dowla	600		
	4,645		
Not exceeding ₹5,000 per annum	4,470	9,115	
Not exceeding ₹5,000 per annum:			
Patwardhan Family	321		
Peshwa Pensions	445		
Family of the late Nawab of Broach	478		
Heads of Tribes at Aden	983		
Kirparam's Family	339		
Mandvi Raja's Family	250		
Shahagazi Family	10		
Peint Pension	257		
Thoke Family	210		
Raje Bahadur Family	223		
Tanjore Pensions	208		
Family of the Nawab of Bednur	120		
Sumant Family Pensions	154		
Dhamadhare Family Pensions	120		
Delhi Pensions	140		
Nipani Estate Pensions	100		
Jadhav Family	68		
Bhaldar Family	19		
Naikra Family Pension	49		
Family of Baramia, late Kazi of Viramgaon	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	19		
Family of Sher Khan Dinamirja	32		
Sawnur Dewan's Family	37		
Nagar Parker Rana Family	37		
Oudh Royal Family	8		
Deshmukh Family	119		
		4,826	
CHARITABLE ALLOWANCES.			
Funeral and Marriage Allowances of Mirs		205	
			82,890
CHARGES IN ENGLAND	TOTAL IN INDIA . Rx.		494,796
	£		
His Highness Maharaja Dhulip Singh	26,569		
Members of the Bengal Nizamut Family	2,649		
	£		29,218
EXCHANGE ON CHARGES IN ENGLAND	Rx.		17,578
	TOTAL TERRITORIAL AND POLITICAL PENSIONS . Rx.		541,592

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1893.

		Rx.
IN INDIA:		
India, General		413
Lower Burma		322
Bengal		71
North-Western Provinces and Oudh		183
Madras		71
Bombay		275
	TOTAL IN INDIA . Rx.	1,335
CHARGES IN ENGLAND	£	207,826
EXCHANGE ON CHARGES IN ENGLAND	Rx.	125,033
	TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES . Rx.	334,194

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Subscriptions to the Military Fund	10,560	...	...	...	...	...	...	...	8,427	7,147	26,134
Subscriptions to the Military Orphan Fund	4,822	...	...	...	...	1,438	...	...	...	...	6,260
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	...	1,186	...	1,186
Subscriptions under the Indian Civil Service Family Pension Regulations	396	892	440	416	513	1,546	2,313	609	1,438	1,739	10,302
Subscriptions to the Bengal Civil Fund	4,921	1,733	718	1,474	1,030	13,820	10,290	6,168	157	419	40,730
Subscriptions to the Madras Civil Fund	310	...	...	...	...	...	...	...	4,652	96	5,058
Subscriptions to the Bombay Civil Fund	431	132	...	152	...	...	32	...	...	6,453	7,200
Family Subscriptions of Native Members of the Covenanted Civil Service	9	...	...	...	...	125	118	...	...	...	252
Deductions for Pension Fund	...	...	...	...	...	742	...	...	...	...	742
Contributions for Pensions and Gratuities	52,509	2,264	300	629	352	7,677	5,629	4,918	5,082	23,231	102,591
Recoveries on account of capitalized pensions	213	...	...	...	...	...	...	...	...	...	213
Miscellaneous	...	1	...	...	...	...	20	...	14	38	73
			1,458	2,671							
TOTAL RECEIPTS IN INDIA . Rx.	74,171	5,022	4,129		1,895	25,348	18,402	11,695	20,956	39,123	200,741
RECEIPTS IN ENGLAND . . . . . £											101,000
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.											60,764
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES . Rx.											362,505

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	42,802	23,624	2,443	26,322	8,042	167,113	177,146	81,346	133,547	155,994	818,379
Compassionate Allowances	1,947	675	...	...	48	2,571	3,062	2,175	2,231	3,622	16,331
Gratuities	368	118	914	1,731	120	626	1,147	667	1,115	874	7,680
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	414	...	473	...	...	887
Marine Pensions and Gratuities	...	...	...	...	...	5,916	...	...	177	5,938	12,031
Pensions of the Military Fund	4,493	...	...	...	29	234	569	73	4,117	1,029	10,544
Pensions of the Military Orphan Fund	6,331	...	...	44	15	...	235	279	...	27	6,931
Pensions of the Medical Retiring Fund	16	...	...	...	...	...	...	...	1,452	...	1,468
Covenanted Civil Service Annuities	444	...	...	...	...	...	1,433	...	...	...	1,877
Pensions of the Bengal Civil Fund	2,528	...	...	...	...	195	...	...	...	...	2,723
Pensions of the Madras Civil Fund	...	...	...	...	...	...	...	...	1,316	...	1,316
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	..	...	...	107	107
Pensions under the Civil Service Family Pension Regulations	227	...	...	...	...	...	...	...	...	...	227
Refunds	216	6	...	242	...	...	6	11	61	147	689
TOTAL IN INDIA . Rx.	59,372	24,423	3,357	28,339	8,254	177,069	183,598	85,024	144,016	167,738	881,190
			31,696								
CHARGES IN ENGLAND . . . . . £											1,810,546
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.											1,089,270
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES . Rx.											3,781,006

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1893.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts from Sale of Stationery, &c. . . .	198	7	323	5,397	129	9,037	930	2,390	3,567	4,081	26,059
Sale of Gazettes and other Publications . .	4,656	220	...	1,370	96	8,323	4,344	601	4,371	2,876	26,857
Other Press Receipts	5,159	2,780	...	384	238	3,066	1,484	6,913	3,898	4,003	27,925
			323	7,151							
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . . . . . Rx.	10,013	3,007	7,474		463	20,426	6,758	9,904	11,836	10,960	80,841

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1893.

			Rx.	*Rx.*
INDIA, GENERAL.				
Purchase of Stationery			56	
Printing at Private Presses			390	
Refunds			226	
Printing Establishment and Charges:		Brought forward . .	57,093	
		Branch Press, Simla . . .	20,400	
Government Central Press Establishment:		Secretariat Presses:		
Superintending Officers	1,414	Foreign Department . .	2,304	
Establishment	46,491	Military Department . .	5,267	
Official Postage	4,919	Private Secretariat Department	2,939	
Purchase of Materials and Stock . .	86		10,510	
Contingencies	4,183	Mysore Residency	330	
		Work done at Contract Rates . . .	18,654	
Carried forward .	57,093			106,987
				107,659
Deduct—Value of Stationery supplied from Central Stores to the several Governments .			*190,840*	
" " "		to the Postal Department .	*30,346*	
" " "		to the Telegraph Department	*10,403*	*240,598*
				—*132,939*
CENTRAL PROVINCES.				
Stationery supplied from Central Stores			8,868	
Purchase of Stationery			745	
Printing Establishment and Charges:				
Superintending Officers	555	Brought forward . .	5,890	
Establishment	4,800	Work done at Contract Rates . .	1,548	
Official Postage	320	Contingencies	1,258	8,696
Purchase of Materials and Stock . .	215			18,309
Carried forward .	5,890	Carried forward . Rx.		—*114,630*

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1893—*continued.*

				Rx.	Rx.
			Brought forward .	...	—114,630
Burma.					
UPPER BURMA.					
Stationery supplied from Central Stores			1,842		
Purchase of Stationery			617		
				2,459	
LOWER BURMA.					
Stationery supplied from Central Stores			17,076		
Less,—Cost of Stationery charged to the Military Department			2		
				17,074	
Purchase of Stationery				852	
Printing Establishment and Charges:		Brought forward .	25,739		
Superintending Officer . . 1,014	Official Postage		1,105		
Establishment 23,029	Contingencies		3,411		
Purchase of Materials and Stock 1,696	Work done at Contract Rates		5		
Carried forward . 25,739				30,260	
					50,645
ASSAM.					
Stationery supplied from Central Stores				2,243	
Purchase of Stationery				574	
Refunds				1	
Printing Establishment and Charges:		Brought forward .	3,521		
Superintending Officer . . 300	Official Postage		61		
Establishment 3,071	Work done at Contract Rates		26		
Purchase of Materials and Stock 150	Contingencies		288		
Carried forward . 3,521				3,896	
					6,714
BENGAL.					
Stationery supplied from Central Stores				77,037	
Stationery Office at the Presidency				15,322	
Purchase of Stationery				181,447	
Refunds				49	
Printing Establishment and Charges:		Brought forward .	32,833		
Superintending Officer . . 1,200	Official Postage		1,253		
Establishment 24,661	Work done at Contract Rates		3,033		
Purchase of Materials and Stock 2,856	Government Publications		2,302		
Contingencies 4,116				39,421	
Carried forward . 32,833					313,276
NORTH-WESTERN PROVINCES AND OUDH.					
Stationery supplied from Central Stores				20,675	
Purchase of Stationery				6,687	
Refunds				3	
Printing Establishment and Charges:		Brought forward .	25,155		
Superintending Officers . . 2,507	Official Postage		1,484		
Establishment 14,391	Contingencies		2,749		
Purchase of Materials and Stock 7,864	Work done at Contract Rates		5,404		
Lithography 393				34,792	
Carried forward . 25,155					62,157
PUNJAB.					
Stationery supplied from Central Stores				7,458	
Purchase of Stationery				13,563	
Refunds				2	
Printing Establishment and Charges:		Brought forward .	16,692		
Superintending Officers . . 696	Official Postage		606		
Establishment 8,545	Contingencies		1,087		
Purchase of Materials and Stock 133	Work done at Contract Rates		7,189		
Lithography 7,318					
Carried forward . 16,692				25,574	
					46,597
MADRAS.					
Stationery supplied from Central Stores				37,390	
Stationery Office at the Presidency				2,415	
Purchase of Stationery				26,694	
Refunds				51	
Printing Establishment and Charges:		Brought forward .	25,206		
Superintending Officers . . 1,700	Official Postage		1,046		
Establishment 20,955	Contingencies		3,015		
Purchase of Materials and Stock 2,551	Work done at Contract Rates		5,208		
Carried forward . 25,206					
			34,475		
Deduct—Cost of Printing work done for the Postal and Telegraph Departments			378		
				34,097	
					100,647
BOMBAY.					
Stationery supplied from Central Stores				27,260	
Stationery Office at the Presidency				2,722	
Purchase of Stationery				37,600	
Refunds				81	
Printing Establishment and Charges:		Brought forward .	26,526		
Superintending Officers . . 2,347	Contingencies		1,910		
Establishment 20,208	Work done at Contract Rates		520		
Purchase of Materials and Stock 3,971	Official Postage		1,273		
Carried forward . 26,526				30,229	
					97,892
		TOTAL IN INDIA .	Rx.		563,298
CHARGES IN ENGLAND—			£		
Stores for India: For Bengal			29,712		
For Madras			11,625		
For Bombay			5,175		
			46,512		
Stationery, Printing, and Bookbinding, for the India Office, &c.			6,356		
			£		
			52,868		
EXCHANGE ON CHARGES IN ENGLAND			Rx.		31,807
		TOTAL CHARGES FOR STATIONERY AND PRINTING .	Rx.		647,973

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31st March 1893.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Result. Gain.	Net Result. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED.						
Net Repayments in India:						
Bombay, Baroda and Central India Railway	136,630	82,200	12,421	59,000	...	10,779
Great Indian Peninsula Railway	278,538	167,575	25,322	140,909	...	1,344
Madras Railway	40,759	24,522	3,705	34,934	14,117	...
	455,927	274,297	41,448	234,843	14,117	12,123
STATE.						
Net Withdrawals in India:						
Southern Mahratta Railway	34,231	*20,594*	2,490	...	23,084	...
Mysore Railway	*60,737*	36,541	20,557	...	...	15,984
Indian Midland Railway	24,777	*14,906*	7,088	...	21,994	...
Bengal-Nagpur Railway	204,587	*123,084*	*34,325*	...	88,759	...
(*a*) Bengal Central Railway	6,506	*3,915*	*2,305*	...	1,610	...
(*b*) Rohilkund-Kumaon Railway	12,450	*7,490*	*6,441*	...	1,049	...
Assam-Bengal Railway	195,471	*117,600*	*67,604*	...	49,996	...
	417,285	*251,048*	*80,540*	...	186,492	15,984
	38,642	23,249	*39,092*	234,843	200,609	28,107
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transactions	75,904	45,666	46,383	...	717	...
Other Transactions	*135,643*	*81,606*	*57,442*	...	24,164	...
Other Remittance Transactions:						
East Indian Railway Advances	250,529	150,724	123,622	...	...	27,102
Rajputana-Malwa Railway do.	214,278	128,915	117,229	...	...	11,686
South India Railway do.	137,005	82,426	78,778	...	...	3,648
Bengal and North Western Railway Advances	66,599	40,067	36,907	...	...	3,160
Family and miscellaneous Remittances made by means of rolls	377,680	227,222	151,119	...	...	76,103
Other Transactions	281,147	169,145	113,147	...	...	55,998
	1,267,499	762,559	609,743	...	24,881	177,697
TOTAL	1,306,141	785,808	570,651	234,843	225,490	205,804

NET GAIN BY EXCHANGE Rx. 19,686

N.B.—The figures in italics in columns 3 and 4 represent Credits and Debits respectively.

(*a*) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gain by Exchange	644	...	8	...	...	...	...	...	...	772	1,424
Premium on Bills	6,843	51	3,589	1,622	9	5,711	274	733	2,464	2,881	24,177
Unclaimed Deposits	1,065	2,235	622	836	4,714	37,076	7,661	4,568	3,531	3,139	65,447
Treasure Trove	540	...	5	...	...	4	28	...	56	117	750
Unclaimed Bills of Exchange of more than Three Years' standing	107	9	15	24	13	37	28	143	166	71	613
Sale-proceeds of Durbar Presents	1,587	...	28	418	16	896	...	87	...	112	3,144
Sale of Old Stores and Materials	400	98	199	147	109	4,043	563	433	429	502	6,923
Sale of Land and Houses, &c.	2	256	267	12	...	14	773	6	59	1	1,390
Government Audit Fees	2,246	...	...	40	138	9,095	...	...	1,144	981	13,644
Contributions	...	954	...	...	...	...	10,681	...	8,844	1,357	21,836
Rents	679	3,656	18,291	14,407	1,229	3,931	16,023	3,972	40,438	951	103,577
Rates and Taxes	2	1,090	...	...	4	...	...	...	...	...	1,096
Miscellaneous Fees, Fines, and Forfeitures	3,954	375	46	57	284	20,576	32	523	5,620	918	32,385
Percentages chargeable on European Stores	331	83	...	844	46	19,333	162	820	963	663	23,245
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	...	15,903	15,903
Revenue of Zaila	...	...	...	...	...	...	...	...	...	6,029	6,029
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	13	...	13
Extraordinary Items	1,276	...	...	...	7,719	...	1,600	380	...	2,650	13,625
Miscellaneous	2,399	811	527	2,222	625	31,563	3,843	7,935	14,229	3,060	67,214
Total Receipts in India Rx.	22,075	9,618	23,597 / 20,629 = 44,226		14,906	132,279	41,668	19,600	77,956	40,107	402,435
Receipts in England											£ 7,197
Exchange on Receipts in England											Rx. 4,330
Total Miscellaneous Receipts											Rx. 413,962

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ALLOWANCES, REWARDS, &c.:											
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	*Rx.* 18	*Rx.* 78	*Rx.* 196	*Rx.* 121	*Rx.* 92	*Rx.* 356	*Rx.* 309	*Rx.* 207	*Rx.* 111	*Rx.* 166	*Rx.* 1,654
Rewards for Proficiency in Oriental Languages, &c.	69	...	1,080	463	550	400	268	363	662	1,071	4,926
REMITTANCE CHARGES:											
Charges for Remittance of Treasure	8,316	403	667	318	842	1,535	2,879	1,520	2,488	1,495	20,463
Discount on Bills	14	...	...	...	...	...	...	3	...	...	17
Loss by Exchange on Local Transactions	3,507	...	...	...	...	...	...	...	...	27	3,534
Loss on Specie Remittances	...	...	...	...	1	...	...	...	...	7	8
BOOKS AND PERIODICALS:											
Subscription to Periodicals, &c.	400	...	...	...	...	...	909	...	8	1,440	2,757
Cost of Books and Publications	41	...	75	42	21	60	1,179	...	1,381	672	3,471
CHARITY:											
Donations for Charitable Purposes	837	135	527	170	386	9,533	3,934	400	5,618	5,366	26,906
Charges on account of European Vagrants	4	11	...	1	1	603	267	165	173	711	1,936
MISCELLANEOUS:											
Rewards for Destruction of Wild Animals	101	1,820	565	989	1,379	1,860	909	723	2,415	616	11,377
Petty, Provincial, and Local Establishments	1,555	2,261	3,899	5,194	4,340	5,717	4,078	5,892	25,194	1,764	59,894
Special Commissions of Enquiry	57	...	...	...	...	459	1,210	...	10	4,984	6,720
Distribution of Opium Dues to Native States	50	...	...	...	...	...	...	...	...	...	50
Irrecoverable Temporary Loans, written off	169	27	...	...	6	...	190	47	21	18	478
Charges for search for Hidden Treasure	...	...	...	...	...	...	12	...	1	4	17
Contributions	...	...	...	...	839	1,551	...	600	694	774	4,458
Rents, Rates, and Taxes	2,337	7	27	1,174	264	2,092	...	...	946	10,592	17,439
Petty Construction and Repairs	71	...	...	...	...	...	1	...	...	...	72
Extraordinary Items	...	...	...	...	431	...	...	...	...	...	431
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	342	...	342
Miscellaneous and Unforeseen Charges	416	206	1,087	640	39	3,485	677	600	6,034	5,038	18,222
Expenses connected with the visit of H. I. H. the Arch Duke of Austria	8,041	...	...	...	...	...	...	...	...	...	8,041
Miscellaneous Refunds	279	34	306	52	53	456	480	121	110	1,151	3,042
			8,429	9,164							
TOTAL CHARGES IN INDIA . Rx.	26,282	4,982	17,593		9,244	28,107	17,302	10,641	46,208	35,896	196,255
CHARGES IN ENGLAND											£ 22,989
EXCHANGE ON CHARGES IN ENGLAND											Rx. 13,831
										TOTAL MISCELLANEOUS CHARGES	Rx. 233,075

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 1,116,103.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Net Charges	106	...	...	70,841
Construction of Protective Railways .	46	Capital Expenditure	106	...	...	984,469
Construction of Protective Irrigation Works . . .	47A	Capital Expenditure	107			60,793
	47B	Detailed account of Ordinary Capital Expenditure to 31st March 1893 .	108	1,041,674	...	...
	47C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1893	108	6,079,306	...	...
				Total .		1,116,103

No. 45.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma, Upper.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	TOTAL.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments and Office Contingencies	935	...	...	70	16	1,471	...	2,492
Charitable Relief	10,654	...	122	966	...	1,688	96	13,526
Relief Works	9,668	...	...	27,579	...	940	...	38,187
Irrecoverable Famine Advances written off	...	...	...	...	...	132	...	132
Special Public Works Charges	...	42	...	...	...	20,279	257	20,578
Miscellaneous	...	...	...	93	...	10	...	103
TOTAL	21,257	42	122	28,708	16	24,520	353	75,018
RECEIPTS.								
Miscellaneous	*4,083*	...	...	...	...	*94*	...	*4,177*
NET FAMINE CHARGES IN INDIA	17,174	42	122	28,708	16	24,426	353	70,841

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS for the Year ended 31st March 1893.

EXPENDITURE ON PROTECTIVE RAILWAYS. *Madras.*	Outlay during 1892-93.	Outlay to end of 1892-93.
	Rx.	*Rx.*
Capital Outlay	(*a*) 984,469	4,403,243

(*a*) Portion of the outlay on the East Coast Railway debitable to this head. Details of Construction expenditure on Lines are exhibited in Account No. 70, pages 196 and 197, in which this expenditure is incorporated and deducted at foot.

No. 47A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1892-93.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—*Receipts on Capital Account.*	Deduct—*Stores and Advances paid for in previous years, but charged to work in current year, in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.															
Orissa Coast Canal (*a*)	...	...	...	...	...	...	...	70,069	16,112	419	...	...	86,600	...	86,600
N.-W. P. and Ouah.															
Betwa Canal	839	193	5		...	88	949	302,495	85,561	9,453	1,778	21	399,308	861	398,447
Less—Capital Outlay charged to Minor Works.	...	...	...	...	...	...	...	2,153	15,106	644	...	...	17,903	...	(*b*)17,903
	839	193	5	...	...	88	949	300,342	70,455	8,809	1,778	21	381,405	861	380,544
Punjab.															
Swat River Canal	38	2	—2	...	...	217	—179	269,858	68,168	10,221	721	...	348,968	559	348,409
Less—Capital Outlay charged to Minor Works	...	...	...	...	...	...	...	96,685	28,877	4,033	3,535	..	134,030	162	(*b*)133,868
	38	2	—2		...	217	—179	173,173	39,291	5,288	—2,814	...	214,938	397	214,541
Madras.															
Buckingham Canal	14,957	3,440	159	...	...	...	18,556	608,338	145,329	14,440	...	...	768,107	14	768,093
Rushikulya Canal	40,611	8,915	118	...	86	...	49,558	235,682	49,278	12,035	...	341	297,336	304	297,032
Surveys	...	...	...	...	...	...	...	610	8,086	336	...	...	9,032	...	9,032
	55,568	12,355	277	...	86	...	68,114	844,630	202,693	26,811	...	341	1,074,475	318	1,074,157
Less—Capital Outlay charged to Minor Works.	14,957	3,440	159	...	...	...	18,556	542,870	144,262	14,364	...	...	701,496	14	(*b*)701,482
	40,611	8,915	118	...	86	...	(*c*) 49,558	301,760	58,431	12,447	...	341	372,979	304	372,675
Bombay.															
Gokak Canal, 1st Section	531	29	—35	...	...	...	525	77,815	15,787	1,277	...	...	94,879	26	94,853
Mushwad Tank	34	5	3	...	...	...	42	157,266	34,051	6,281	...	...	197,598	147	197,451
Nira Canal	7,830	2,402	155	...	...	3	10,384	397,023	97,911	13,026	—3	...	508,857	795	508,062
Chankapur Tank	34	7	...	...	2	...	39	3,856	1,794	726	...	...	6,376	13	6,363
Maladevi Tank	..	...	...	...	...	...	...	2,097	1,160	145	...	...	3,402	7	3,395
	8,429	2,443	123	...	2	3	10,990	638,957	150,703	21,455	—3	...	811,112	988	810,124
Less—Capital Outlay charged to Minor Works	531	29	—35	...	...	...	525	137,856	30,889	10,012	...	...	188,657	236	(*b*)188,421
	7,898	2,414	158	...	2	3	(*d*)10,465	501,101	110,814	10,543	—3	...	622,455	752	621,703
TOTAL	49,386	11,524	279	...	88	308	60,793	1,346,445	295,103	37,506	—1,039	362	1,678,377	2,314	1,676,063
						Divisible under—India	55 054								1,667,814
						England	3,583								5 337
						Exchange	2,156								2,912

(*a*) Construction of this Canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant.
(*b*) Details of this sum by Canals are given overleaf.
(*c*) Includes £3,112 on account of expenditure in England and Rx. 1,872 on account of exchange.
(*d*) Includes £471 on account of expenditure in England and Rx. 284 on account of exchange.

No. 47B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1893, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	*162*	133,868
Madras.							
Buckingham Canal	542,870	144,262	14,364	...	701,496	*14*	701,482
Bombay.							
Gokak Canal (First Section) and Storage Works	52,873	10,927	1,319	...	65,119	*26*	65,093
Mushwad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	137,856	39,889	10,912	...	188,657	*236*	188,421
GRAND TOTAL	779,564	228,134	30,853	3,535	1,042,086	*412*	1,041,674

No. 47C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	India.	England.	TOTAL.	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
„ 1882-83	*—133,129*	...	*—133,129*	263,443	...	...	263,443	130,314	...	...	130,314
„ 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
„ 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
„ 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
„ 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
„ 1887-88	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
„ 1888-89	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
„ 1889-90	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
„ 1890-91	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
„ 1891-92	484,795	...	484,795	75,453	1,728	750	77,931	560,248	1,728	750	562,726
„ 1892-93	984,469	...	984,469	55,054	3,583	2,156	60,793	1,039,523	3,583	2,156	1,045,262
TOTAL	4,403,243	...	4,403,243	1,667,814	5,337	2,912	1,676,063	6,071,057	5,337	2,912	6,079,306

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.*339,487.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	110	...	...	339,487
			TOTAL .		...	339,487

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1892-93.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1892-93.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1892-93.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
IMPERIAL.				
Madras.				
East Coast	201,225	...	201,225	Details of Construction expenditure on lines are exhibited in Account No. 70, pages 196 and 197, in which this expenditure is incorporated and deducted at foot.
TOTAL IMPERIAL	201,225	...	201,225	
PROVINCIAL.				
Assam.				
Jorhat	3,732	75,167	78,899	
Cherra-Companygunge	447	77,383	77,830	
	4,179	152,550	156,729	
Bengal.				
Kaunia-Dhurla	...	97,251	97,251	
N.-W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	...	358,346	358,346	
Madras.				
Mayavaram Mutupet	91,902	71,274	163,176	
Bombay.				
Hyderabad-Umarkot	42,181	120,861	163,042	
TOTAL PROVINCIAL	138,262	800,282	938,544	
GRAND TOTAL	339,487	800,282	1,139,769	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section H.—Railway Revenue Account.

Revenue *Rx.* 19,077,103. Expenditure *Rx.* 20,924,155.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.* (a)
State Railways . .	49	Gross Earnings and Working Expenses .	112	...	15,814,807	7,944,868
	49A	Interest on Debt	114	...	...	4,779,107
	49A	,, ,, India	114	3,150,107	...	...
	49B	,, ,, England, E. I. Railway .	116	501,884	...	...
	49C	,, ,, ,, E. B. Railway .	116	55,120	...	...
	49D	,, ,, North-Western (S. P. and D. Railway) . . .	116	265,090	...	...
	49E	,, ,, Oudh and Rohilkand Railway	117	563,655	...	...
	49F	,, ,, South Indian Railway . .	117	243,251	...	...
	49 B, C and D	Annuities in purchase of Railways . .	116	...	...	2,717,399
	49B	East Indian	116	1,872,534	...	...
	49C	Eastern Bengal	116	194,114	...	...
	49D	North-Western (Scinde, Punjab and Delhi)	116	650,751	...	...
	50	Interest on Advances to Companies . .	117	...	...	328,492
	51	Interest on Capital deposited by Companies .	117	...	...	1,086,141
Guaranteed Companies	49A	Net Traffic Receipts	114	...	3,244,413	...
	49A	Surplus Profits, Land and Supervision .	114	...	...	611,347
	49A	Interest	114	...	...	3,438,635
	52	Detailed Account of Charges for Surplus Profits, Land and Supervision . . .	118	29,423	...	...
	53	Total amount advanced for Guaranteed Interest	119	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . .	119	...	17,883	...
	54A	Land and Subsidy	119	...	...	27,071
	54A	Advances of Interest	119	...	...	1 955
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	120	...	...	*—16,860*
				Total .	19,077,103	20,924,155

(a) Includes Rx.382,024 for payment on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Lucknow-Bareilly, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	Capital Outlay to 31st March 1893.	GROSS EARNINGS. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED RAILWAYS.						
Great Indian Peninsula	1	27,749,599	915,983	3,021,021	—49,480	3,887,524
Bombay, Baroda and Central India	2	9,565,169	478,199	943,576	13,427	1,435,202
Madras	3	12,002,405	385,013	584,343	9,853	979,209
TOTAL			1,779,195	4,548,940	—26,200	6,301,935
STATE RAILWAYS. *India, General.*						
East Indian	4	(a)33,686,379	1,547,420	3,286,675	*54,774	*4,888,869
Rajputana-Malwa System, including Cawnpore-Achnera, Rewari-Ferozepore and Holkar	5	13,058,617	612,537	1,586,496	48,562	2,247,595
Bhopal	6	194,605	...	...	15,310	15,310
			2,159,957	4,873,171	118,646	7,151,774
Central Provinces.						
Bengal-Nagpur	7	(d)9,675,993	113,800	449,350	40,109	603,259
Wardha Coal	8	498,769	...	...	23,299	23,299
Umaria Colliery	9	103,770	...	...	36,524	36,524
Warora Colliery	10	156,434	...	...	54,407	54,407
Bilaspur-Etawah	11	...	...	...	...	...
			113,800	449,350	154,339	717,489
Burma.						
Burma	12	5,258,183	405,568	283,180	6,425	695,173
Mu-Valley	13	1,524,164	9,000	10,351	3,803	23,154
			414,568	293,531	10,228	718,327
Assam.						
Jorhat	14	78,899	886	5,690	65	6,641
Cherra-Companyganj	15	77,830	253	1,714	—121	1,846
			1,139	7,404	—56	8,487
Bengal.						
Eastern Bengal	16	(b)10,241,358	405,365	678,009	99,581	1,182,955
Bengal Central†	17	(d)1,007,792	55,673	21,504	829	78,006
Patna-Gya (k)	18	...	7,429	5,297	15,924	28,650
Bengal North-Western and Tirhoot	19	2,485,903	204,914	272,117	61,367	538,398
			673,381	976,927	177,701	1,828,009
North-Western Provinces and Oudh.						
Oudh and Rohilkand	20	10,344,159	368,141	442,591	35,202	845,934
Indian Midland	21	(d)8,660,560	198,748	282,627	—37,021	444,354
Lucknow-Bareilly	22	(h) 830,369	31,912	35,548	2,032	(l)69,492
			598,801	760,766	213	1,359,780
Punjab.						
North-Western	23	(c)41,627,004	920,870	1,619,915	29,093	2,569,878
			920,870	1,619,915	29,093	2,569,878
Madras.						
South Indian	24	(g)7,221,053	421,124	353,389	23,089	797,602
Bezvada Extension	25	142,153	2,456	7,347	75	9,878
Mysore	26	(d)1,420,673	64,568	84,545	2,112	151,225
			488,148	445,281	25,276	958,705
Bombay.						
Southern Mahratta	27	(f)9,486,127	201,657	263,014	—1,555	463,116
Dhond-Manmad	28	1,108,704	...	...	(e)32,834	32,834
Hyderabad-Umarkot	29	163,042	3,564	2,774	70	6,408
			205,221	265,788	31,349	502,358
TOTAL STATE RAILWAYS			5,575,885	9,692,133	546,789	15,814,807

* Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and *Rx.* 138, Exchange thereon.
† Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

(a) The actual Capital cost of the East Indian Railway is as follows:

	Rx.	
By Company before purchase	30,650,000	This excludes the premiums on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.
„ Government before purchase	264,527	
„ Government after purchase	2,771,852	
	33,686,379	

(c) The actual cost of the North-Western Railway is as follows:

	Rx.	
By Company before purchase on S. P. & D.Ry.	11,075,320	This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.
„ Government before purchase do.	287,047	
„ Government before and after purchase on the combined undertaking	30,264,637	
	41,627,004	

(d) Rupee figures.
(e) Net Receipts.
(f) Represents rupee figures of the Southern Mahratta and Government outlay on the Bellary-Kistna.

(h)

	Rx.
State outlay	512,114
Rupee outlay by Co.	318,255
	830,369

(j) Exclusive of Rx. 382,024 on account of Surplus Profits paid to Companies. (See Note (a) on page 111.)
(k) Amalgamated with the East Indian Railway on 1st July 1892; the figures represent transactions from 1st April to 30th June 1892.
(l) Includes Rx. 23 on account of an adjustment of the old Lucknow-Sitapur-Seramau Railway.

EXPENSES of RAILWAYS in INDIA during the year 1892-93.

WORKING EXPENSES.						NET RECEIPTS.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	TOTAL.			
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
502,452	756,373	194,947	303,907	193,559	1,951,238	1,936,286	6·98	1
146,592	194,530	85,816	82,040	70,414	579,392	855,810	8·95	2
143,841	187,397	46,899	84,440	64,315	526,892	452,317	3·77	3
792,885	1,138,300	327,662	470,387	328,288	3,057,522	3,244,413	...	
327,098	408,695	120,888	276,501	225,483	1,358,665	3,530,204	10·48	4
161,991	407,618	77,193	145,569	125,598	917,969	1,329 626	10·18	5
...	...	...	...	9,670	9.670	5,640	2·90	6
489,089	816,313	198,081	422,070	360,751	2,286,304	4,865,470	...	
85,695	87,456	17,563	47,689	71.278	309,681	293.578	3·03	7
...	...	...	...	19,889	— 19,889	3,410	·08	8
...	...	...	...	33,179	33,179	3,345	3·22	9
...	...	...	...	50,674	50,674	3,733	2·38	10
...	...	...	...	(*n*) 1 321	1.321	—*1,321*	...	11
85,695	87,456	17,563	47,689	176,341	414.744	302,745	...	
120,592	107,842	25,475	63,049	34,956	351,914	343.259	6·53	12
14,919	12,225	2,599	9,414	14,854	54,011	—*30,857*	—*2·02*	13
135,511	120,067	28,074	72,463	49,810	405,025	312,402	...	
1,410	1,278	372	1,609	826	5,495	1,146	1·45	14
299	612	203	451	176	1,751	95	·12	15
1,709	1,890	575	2,070	1,002	7,246	1,241	...	
122,572	122,798	47,602	118,227	150,430	561,629	621,326	6·07	16
9,713	10,815	4,213	10,245	11,036	46,022	31,984	3·17	17
2,080	2,332	719	1,550	5,622	12,303	16,347	...	18
44,055	53,326	14,254	39,645	(*m*)244,117	(*m*)395.397	143,001	5·75	19
178,420	189,271	66,788	169,667	411,205	1,015,351	812,658	...	
116,497	103,196	34,534	64,994	49,469	368,690	477,244	4·61	20
71,655	101,791	23,275	48,335	47,030	292,086	152,208	1·76	21
...	...	...	...	41,541	41,541	27.951	3·37	22
188,152	204,987	57,809	113,329	138,040	702,317	657,403	...	
627,476	622,739	163,921	244,601	153,100	1,811,837	758,041	1·82	23
627,476	622,739	163,921	244,601	153,100	1,811,837	758.041	...	
131,378	188,116	45,426	67,610	74,485	507,015	290,587	4·02	24
2,870	1,319	392	795	1,662	7,038	2,840	2·00	25
21,609	31,668	6,356	16,252	18,151	94,036	57,189	4·02	26
155,857	221,103	52,174	84,657	94,298	608,089	350,616	..	
69,429	99,371	20,068	50,930	64,813	304,611	158.505	1·67	27
...	...	...	...	...	...	32,834	2·90	28
3,537	...	...	...	2,883	6,420	—*12*	—*·01*	29
72,966	99,371	20,068	50,930	67,696	311,031	191,327	...	
1,934,875	2,363,197	605,053	1,207,476	1,452,243	(*j*)7,562,844	8,251,963	...	

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows.

	Rx.	
By Company before purchase	3,279,138	This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.
„ Government before purchase	42,448	
„ Government before and after purchase on the combined undertaking	6,786,753	
„ Capital outlay on Barsoi-Kishengunj	133,019	
	10,241,358	

(*g*) The actual capital cost of the South Indian Railway is as follows.

By Company before purchase	4,703,280	This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.
„ Government after purchase on combined undertaking	989,599	
„ Government on Villupuram-Guntakal to end of 1889-90	807,124	
„ Government on Nellore Branch to end of 1889-90	631,050	
	7,221,053	

(*m*) Includes Rx.170,125, share of net earnings payable to the Bengal North Western Ry. Co.
(*n*) This item represents arrear charges pertaining to a period before the section was handed over to the Company.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS.		CHARGED	
		Net Receipts.	Gross Earnings.	Working Expenses.	Interest and India.
GUARANTEED RAILWAYS.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Great Indian Peninsula	1	1,936,286	3,887,524	1,951,238	2,181
Bombay, Baroda and Central India	2	855,810	1,435,202	579,392	285
Madras	3	452,317	979,209	526,892	207
		3,244,413	6,301,935	3,057,522	2,673
STATE RAILWAYS. *India, General.*					
East Indian	4	3,530,204	4,888,869	1,358,665	256,206
Rajputana-Malwa System	5	1,329,626	2,247,595	917,969	526,142
Bhopal	6	5,640	15,310	9,670	7,245
Store-keeper for State Railways	7	...	...	...	5,796
Expenditure in England for Stores purchased and remaining unappropriated	8	...	...	...	
Godhrá-Rutlam	9	...	...	...	24,303
Palanpur-Deesa	10	...	...	...	232
		4,865,470	7,151,774	2,286,304	819,924
Central Provinces.					
Bengal-Nagpur	11	293,578	603,259	309,681	(e)19,415
Wardha Coal	12	3,410	23,299	19,889	19,938
Umaria Colliery	13	3,345	36,524	33,179	4,076
Warora Colliery	14	3,733	54,407	50,674	6,237
Bilaspur-Etawah	15	—1,321	...	1,321	300
Nagpur-Chattisgarh Depreciation Account	16	...	...	...	2,501
		302,745	717,489	414,744	52,467
Burma.					
Burma	17	343,259	695,173	351,914	209,771
Mu Valley	18	—30,857	23,154	54,011	52,104
Meiktila Branch	19	...	...	...	601
		312,402	718,327	405,925	262,476
Assam.					
Assam-Bengal	20	...	...	...	1,242
Jorhat	21	1,146	6,641	5,495	3,081
Cherra-Companyganj	22	95	1,846	1,751	3,104
		1,241	8,487	7,246	7,427
Bengal.					
Eastern Bengal	23	625,326	1,182,955	561,629	304,005
Barsoi-Kissengunj	24	...	...	...	4,409
Bengal Central *	25	31,984	78,006	46,022	...
Patna-Gya	26	16,347	28,650	12,303	(c) ...
Ranaghat-Bhagwangola	27	...	...	...	1,209
Bengal North-Western and Tirhoot	28	143,001	538,398	395,397	96,940
		812,658	1,828,009	1,015,351	406,563
North-Western Provinces and Oudh.					
Oudh and Rohilkand	29	477,244	845,934	368,690	718
Indian Midland	30	152,268	444,354	292,086	...
Lucknow-Rae Bareli-Benares	31	...	...	...	3,996
Bareilly-Rampur-Moradabad	32	...	...	...	5,782
Lucknow-Bareilly	33	27,951	69,492	41,541	(a)&(e) 31,178
		657,463	1,359,780	702,317	41,674
Punjab.					
North-Western System	34	758,041	2,569,878	1,811,837	1,213,163
Peshawar Railway Reserve Materials	35	...	...	...	1,450
Frontier Railways Reserve	36	...	...	...	16,277
Mushkaf Bolan	37	...	...	...	12,704
Mari-Attock	38	...	...	...	7,739
Sind-Peshin, Petroleum Operations	39	...	...	...	547
		758,041	2,569,878	1,811,837	1,251,880
Madras.					
South Indian	40	290,587	797,602	507,015	104,763
Bezvada Extension	41	2,840	9,878	7,038	5,676
Mayavaram-Mutupet	42	...	...	...	4,689
Guntakal-Hindupur	43	...	...	...	13,825
East Coast	44	...	...	...	89,492
Vizagapatam-Raipore	45	...	...	...	981
Mysore	46	57,189	151,225	94,036	...
		350,616	958,705	608,089	219,426
Bombay.					
Southern Mahratta (Subsidized)	47	158,505	463,116	304,611	(g)66,305
Southern Mahratta	48	...	...	...	2,108
Dhond-Manmad	49	32,834	32,834	...	44,287
Hyderabad-Umarkot	50	—12	6,408	6,420	5,678
		191,327	502,358	311,031	118,378
TOTAL STATE RAILWAYS		8,251,963	15,814,807	7,562,844	(e)3,180,215

* Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(b) Interest charges for the Mysore Railway are included in the amount
(c) Interest included in the amount shown against East Indian Railway.
(g) Interest on the Capital outlay of the Bellary-Kistna.

	Rx.
(a) 38, Interest on Debt	20,485
38 ,, Capital deposited by Companies	10,693
	31,178

GOVERNMENT in respect of RAILWAYS during the year 1892-93.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		No. of Items.
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,196,289	719,718	395,230	702	18,541	4,283,905	...	396,381	1
416,520	250,592	180,088	2	2, 13	1,446,198	...	976	2
532,482	320 355	...	628	6,8.7	1,387,401	...	408,192	3
2,145,297	1,290,665	581,924	1,332	25,091	7,107,504	...	805,569	
1,482,505	891,913	248,435	...	...	4,237,724	61,145	...	4
...	...	100,733	...	...	1,544,844	705,751	...	5
...	...	...	...	...	10,915	...	1,605	6
...	...	...	...	...	5,796	...	5,796	7
								8
...	...	...	...	...	24,303	...	24,303	9
...	...	...	...	...	232	...	232	10
1,482,505	891,913	349,168	...	...	5,829,814	1,321,960	...	
252,500	151,910	...	...	...	733,506	...	130,247	11
...	...	...	...	...	39,827	...	16,528	12
...	...	...	...	...	37,255	...	731	13
...	...	...	...	...	56,911	...	2,504	14
...	...	...	...	...	1,021	...	1,021	15
...	...	...	...	...	2,501	...	2,501	16
252,500	151,910	...	...	...	871,021	...	154,132	
...	...	...	...	...	561,685	133,488	...	17
...	...	...	...	...	106,115	...	82,961	18
...	...	...	...	...	601	...	601	19
...	...	...	...		668,401	49,926	...	
26,055	15,675	...	...	...	42,972	...	42 972	20
...	...	...	...	...	8,576	...	1,035	21
...	...	...	...	...	4,855	...	3,009	22
26,055	15,675	...	...	...	56,403	...	47,916	*
155,613	93,621	...	...	...	1,114,868	68,087	...	23
...	...	...	...	...	4,409	...	4,409	24
33,750	20,305	7,786	...	...	107,863	...	29,857	25
...	...	...	...	...	12,303	16,347	...	26
...	...	...	...	...	1,209	...	1,209	27
...	...	...	...	...	402,337	46,061	...	28
189,363	113,926	7,786	..	...	1,732,089	65,020	...	
351,927	211,728	...	...	...	933,063	...	87,129	29
253,441	152,477	...	...	...	698,004	...	253,650	30
...	...	...	...	...	3,996	...	3,996	31
...	...	...	...	...	5,782	...	5,782	32
...	...	1,196	...	...	73,915	...	4,423	33
605,368	364,205	1,196	...	...	1,714,760	...	354,980	
571,820	344,021	...	...	...	3,940,841	...	1,370,963	34
...	...	...	...	...	1,450	...	1,450	35
...	...	...	...	...	16,277	...	16,277	36
...	...	...	...	...	12,704	...	12,704	37
...	...	...	...	...	7,739	...	7,739	38
...	...	...	...	...	547	...	547	39
571,820	344,021	...	...	...	3,979,558	...	1,409,680	
181,878	109,422	...	...	...	903,078	...	105,476	40
...	...	...	...	...	12,714	...	2,836	41
...	...	...	...	...	4,689	...	4,689	42
...	...	...	...	...	13,825	...	13,825	43
...	...	...	...	...	89,492	...	89,492	44
...	...	...	...	...	981	...	981	45
(b) ...	...	4.776	...	...	98,812	52,413	...	46
181,878	109,422	4.776	...	...	1,123,591	...	104,886	
268,704	161,659	19,098	...	...	820,377	...	357,261	47
...	...	...	...	...	2,108	...	2,108	48
...	...	...	...	...	44,287	...	11,153	49
...	...	...	..	...	12,008	...	5,600	50
268,704	161,659	10,008	...	...	978,870	...	375,512	
(f) 3,578,193	(f)2,152,731	382,024	...	...	16,856,007	1,406,966	2,508,106	
						1,041,200		

(d) Net loss on Railways ...

H.—Railway Revenue Account.

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1892-93, of the EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	64,604	38,868	103,472
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	225	...	...	225
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	241,320	145,184	386,504
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	4,473	11,908
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	255,981	...	...	255,981
TOTAL INTEREST ON DEBT	256,200	313,359	188,525	758,090
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	849,175	510,885	1,360,060
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	56,597	34,050	90,647
Contribution towards management	...	1,374	827	2,201
Interest in lieu of deferred Annuity	...	262,000	157,626	419,626
TOTAL ANNUITIES IN PURCHASE	...	1,169,146	703,388	1,872,534
TOTAL	256,206	1,482,505	891,913	2,630,624

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1892-93, of the EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	13,946	8,391	22,337
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	20,447	12,301	32,748
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	22	13	35
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	304,005	...	...	304,005
TOTAL INTEREST ON DEBT	304,005	34,415	20,705	359,125
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	70,299	187,148
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	4,220	2,539	6,759
Contribution towards management	...	120	78	207
TOTAL ANNUITIES IN PURCHASE	...	121,198	72,916	194,114
TOTAL	304,005	155,613	93,621	553,239

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1892-93, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
North-Western Railway.				
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity	...	165,513	99,577	265,090
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,213,163	...	...	1,213,163
TOTAL INTEREST ON DEBT	1,213,163	165,513	99,577	1,478,253
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,352	223,414	594,766
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	34,696	20,874	55,570
Contribution towards management	...	259	156	415
TOTAL ANNUITIES IN PURCHASE	...	406,307	244,444	650,751
TOTAL	1,213,163	571,820	344,021	2,129,004

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1892-93, of the OUDH AND ROHILKAND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debentures and Debenture Stock	...	76,318	45,914	122,232
Interest on India 3½ per cent. Stock issued in redemption of Debenture Stock	...	—265	—159	—424
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	273,931	164,804	438,735
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	1,943	1,169	3,112
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	718	...	...	718
TOTAL	718	351,927	211,728	564,373

No. 49F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1892-93 of the SOUTH INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debentures and Debenture Stock	...	50,152	30,172	80,324
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	101,726	61,201	162,927
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	104,763	...	...	104,763
TOTAL	104,763	151,878	91,373	348,014

No. 50.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1892-93.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	81,250	48,882	130,132
Bengal.				
Bengal Central	...	16,250	9,777	26,027
N.-W. P. and Oudh.				
Indian Midland	...	41,433	24,927	66,360
Bombay.				
Southern Mahratta	...	66,166	39,807	105,973
TOTAL	...	205,099	123,393	328,492

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDIZED RAILWAY COMPANIES debited to IMPERIAL FUNDS, during the Year 1892-93.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,250	103,028	293,693
Assam.				
Assam Bengal	...	26,055	15,675	41,730
Bengal.				
Bengal Central	...	17,500	10,528	28,028
N.-W. P. and Oudh.				
Indian Midland	...	212,008	127,550	339,558
Lucknow-Bareilly	10,693	...	...	10,693
Madras.				
South Indian	...	30,000	18,049	48,049
Bombay.				
Southern Mahratta	...	202,538	121,852	324,390
TOTAL	30,108	659,351	396,682	1,086,141

No. 52.—DETAILED ACCOUNT of CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year ended 31st March 1893.

	India.	Central Provinces.	Assam.	Bengal.	N.-W. Provinces.	Madras.	Bombay.	TOTAL.
SURPLUS PROFITS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Great Indian Peninsula Railway	395,236	...	...	...	...	...	...	395,236
Bombay, Baroda and Central India Railway	186,688	...	...	...	...	...	...	186,688
TOTAL	581,924	...	...	...	...	...	...	581,924
COMPENSATION FOR LAND.								
Madras Railway (*Rx.* 858)								
Deduct—Sale-proceeds of Land relinquished (230)	...	...	...	...	...	628	...	628
Great Indian Peninsula Railway	...	73	...	...	...	...	629	702
Bombay, Baroda and Central India Railway	...	...	...	...	...	...	2	2
TOTAL	...	73	...	...	...	628	631	1,332
ESTABLISHMENT.								
Director General of Railways, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies	15,547	7,394	1,279	7,618	9,034	7,779	12,514	61,165
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies	...	3,571	857	3,292	3,511	5,023	10,203	26,457
Deduct—Contribution for Government supervision, audit and control for 1892-93, recoverable from Companies:								
East Indian Railway (*10,000*)								
Rajputana-Malwa system (*13,375*)								
Bengal and North-Western and Tirhoot (*3,020*)								
Bengal-Nagpur (*6,890*)								
Bengal-Central (*1,002*)								
Indian Midland (*5,419*)								
Southern-Mahratta and Mysore (*10,778*)								
Lucknow-Bareilly (*1,113*)								
South Indian (*9,293*)								
Delhi-Umballa-Kalka (*a*) (*+1,815*)								
Assam Bengal (*456*)	—*59,531*							—*59,531*
TOTAL	—*43,984*	10,965	2,136	10,910	12,545	12,802	22,717	28,091
GRAND TOTAL	537,940	11,038	2,136	10,910	12,545	13,430	23,348	611,347

(*a*) Amount recoverable under contract . . . . . Rx. 2,164
Deduct.—Amount creditable to North-Western Railway for joint use of buildings, etc. . . ,, 3,979
As above . ,, 1,815

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1893, the NET REVENUE of the several COMPANIES to the 31st of December 1892, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1893.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1892, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway . .	11,700,420	87,596	11,788,016	9,915,673	1,872,343
Great Indian Peninsula Railway	33,458,518	472,140	33,930,658	30,334,782	3,595,876
Madras Railway	16,010,208	2,332	16,012,540	7,856,452	8,156,088
TOTAL £	61,169,146	562,068	61,731,214	48,106,907	13,624,307

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year.

INDIA—		
Madras—		*Rx.*
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore		17,883
ENGLAND—		
Rohilkund and Kumaun Railway:		
Government share of Surplus Profits taken in reduction of the Company's Debt for advance of interest	£ ...	
EXCHANGE ON RECEIPTS IN ENGLAND	*Rx.* ...	
		...
TOTAL RECEIPTS	*Rx.*	17,883

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year.

IN INDIA.		IMPERIAL.	PROVINCIAL.	TOTAL.
Assam.		*Rx.*	*Rx.*	*Rx.*
Subsidy to the Assam Railway and Trading Company . . .		...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company		...	40	
Bengal.		...	10,040	10,040
Compensation for land taken up by—				
Bengal and North-Western		3,905	...	
Dooars		...	2,536	
N.-W. Provinces and Oudh.		3,905	2,536	6,441
Rohilkund-Kumaun Railway Company . . .	Land 67 Subsidy 4,000	...	4,067	4,067
Punjab.				
Delhi-Umballa-Kalka—				
Land		121	...	121
Madras				
Nilgiri—	*Rx.*			
Land	6,402			
Interest	1,955			
		8,357	...	8,357
TOTAL .		12,383	16,643	29,026

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year ended 31st March 1893.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	TOTAL.
	Rx.	*Rx.*	*Rx.*
IMPERIAL.			
India, General.			
Surplus Establishment and Miscellaneous Charges	3,265	...	
Director-General's Establishment	15,547	...	
Port Store-keeper's and Stock Verifier's Establishment	2,329	...	
Rutlam-Muttra Survey	1,927	...	
TOTAL	23 068	...	23,068
Central Provinces.			
Sambalpur-Khurda Survey	6,090	...	
TOTAL	6,090	.	6,090
Burma.			
Mandalay-Kunlon Survey	6,076	...	
Myitkyina Extension Survey	1,799	...	
Meiktila-Myingyan Survey	2,291	...	
Chittagong-Akyab-Minhla Survey	959	...	
	11,125	...	11,125
Assam.			
Bengal-Assam Survey	—81,572	...	—81,572
Bengal.			
Mogul Sarai-Howrah Survey	—62	...	
Cuttack-Midnapore Calcutta Survey	7,215	...	
Anarpur-Begum Serai Survey	361	...	
Monghyr Extension Survey	397	...	
Chittagong Comilla ,,	—7,570	...	
TOTAL	341	.	341
North-Western Provinces and Oudh.			
Rae Bareli Benares Survey	2,020	...	
Aonla-Badaon Survey	230	...	
	2,250	...	2,250
Punjab.			
Wazirabad Multan Survey	1,582	...	
Dera Ismail Khan-Murtaza Survey	1,903	...	
Delhi-Minchinabad Survey	3,459	...	
Umballa-Patialla Survey	314	...	
Kotri-Rohrie Survey	19	...	
Kashmir Surveys	9,495	...	
Frontier Surveys	4,594	...	
Abt Material and Engine Suspense Account	—200	...	
Zhob Valley Survey	58	...	
Jungshahi Tatta Survey	634	...	
Kalka-Simla Survey	5,294	...	
Kotri-Kurrachee Survey	25	...	
TOTAL	27,207	...	27,207
Madras.			
Kurnool Branch Survey	501	...	501
Bombay.			
Nusseerabad Kekri Survey	130	...	130
GRAND TOTAL . Rx.	—10,860	...	—10,860

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section J.—Irrigation.

Revenue *Rx.* 2,418,902. Expenditure *Rx.* 2,940,479.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	122	...	1,510,730	...
	58	Portion of Land Revenue due to Irrigation. (See also Account No. 13A) . . .	126	...	722,306	...
	57	Working Expenses (Abstract Account) .	123	...	...	793,951
	57A	„ „ (Detailed Account) .	124	793,951	...	...
	58	Statement of Financial Results . . .	126	...	...	...
	58	Interest on Debt.	126	...	...	1,138,386
Minor Works and Navigation . .	59	Gross Receipts	128	...	185,866	...
		Summary of Receipts from Minor Works and Navigation	134	185,866	...	...
	60	Expenditure (Abstract Account) . .	135	...	...	1,008,142
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	138	106,403	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	142	206,932	...	...
			Total .		2,418,902	2,940,479

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1892-93.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Betwa Canal	8,128	10	8	43	267	...	...	...	28	22	41	8,547
TOTAL	8,128	10	8	43	267	...	...	...	28	22	41	8,547
Punjab.												
Western Jumna Canal	77,414	(a)30,866	575	154	1,604	211	1,994	3,616	181	183	328	117,126
Bári Doáb Canal	215,507	...	1,676	...	3,080	1,130	8,699	...	128	335	790	231,345
Sirhind Canal	233,624	...	690	...	1,155	1,522	6,131	927	381	72	2,874	247,376
Lower Sohag and Para Canal	7,746	...	24	...	8	12	...	...	...	13	568	8,371
Chenab Canal	18,695	...	14	...	2	31	...	...	303	11	44	19,100
Sidhnai Canal	21,096	...	12	...	1	27	...	...	23	...	4	21,163
Swat River Canal	28,174	...	164	...	13	15	423	...	69	50	14	28,922
	602,256	30,866	3,155	154	5,863	2,948	17,247	4,543	1,085	664	4,622	673,403
Deduct—Share of Revenue of Sirhind Canal due to Native States	...	...	*12*	...	*265*	*513*	*2,137*	*242*	*143*	...	*1,032*	*4,344*
TOTAL	602,256	(a)30,866	3,143	154	5,598	2,435	15,110	4,301	942	664	3,590	669,059
Madras.												
Godávári Delta Project	...	...	...	...	635	1,259	...	9,850	34	1	195	11,974
Kistna Delta Project	...	...	...	136	203	797	...	3,770	288	1	104	5,299
Pennér Anicut Project	...	...	...	...	...	66	...	...	...	...	...	66
Cauvery Delta Project	...	...	...	...	130	146	...	...	7	...	8	291
Sriváikuntham Anicut Project	...	...	...	35	...	24	...	...	30	...	...	89
Sangam Anicut System	...	...	...	...	...	84	...	...	7	...	...	91
Kurnool Canal	12,613	...	...	400	4	339	...	181	60	...	21	13,618
TOTAL	12,613	...	...	571	972	2,715	...	13,801	426	2	328	31,428
Bombay.												
Desert Canal	2,841	...	...	...	...	...	...	...	10	...	21	2,872
Begari Canal	2,861	...	...	...	...	27	...	...	...	...	73	2,961
Eastern Nara Works	209	...	...	...	219	...	...	...	...	1	1,596	2,025
Hathmati Canal	401	...	14	...	14	86	...	...	...	...	1	516
Pravara River Works—Lakh Canal	80	...	...	...	12	4	...	...	...	...	...	96
Kadva River Works	920	...	...	...	27	8	...	...	4	...	2	961
Krishna Canal	5,127	...	4	22	...	315	...	...	7	...	...	5,475
Lower Panjhra River Works	889	...	4	...	7	43	...	...	...	...	9	952
Ekruk Tank	1,516	...	247	349	26	386	...	...	1	...	27	2,552
Mutha Canals	10,587	...	197	10,466	137	139	600	...	22	...	372	22,520
Unharwáh Canal	...	...	...	...	...	...	...	...	...	...	...	...
Mhaswad Tank	2,563	...	3	...	2	3	...	...	4	...	50	2,625
Nira Canal	8,377	...	2	...	5	67	...	...	24	...	75	8,550
TOTAL	36,371	...	471	10,837	449	1,078	600	...	72	1	2,226	52,105
Total Imperial	659,368	30,876	3,622	11,605	7,286	6,228	15,710	18,102	1,468	689	6,185	761,139

Provincial.													
Bengal.													
Orissa Project	35,237	...	16	...	196	112	...	11,876	475	...	1,854	49,766
Midnapore Canal	14,906	...	1	...	4	...	...	11,414	74	...	1,619	28,018
Tidal Canal	...	...	...	...	3	...	...	5,218	27	...	98	5,346
Sone Project	96,807	...	80	...	85	97	114	5,909	880	36	1,629	105,637
TOTAL	146,950	...	97	...	288	209	114	34,417	1,456	36	5,200	188,767
N.-W. Provinces and Oudh.												
Ganges Canal	224,264	9,814	119	38	8,250	...	2,894	719	53	527	1,467	248,145
Lower Ganges Canal	154,564	18,172	297	2	4,026	...	828	459	176	619	1,720	180,863
Agra Canal	42,822	7,714	111	...	2,546	...	204	651	29	139	64	54,280
Eastern Jumna Canal	72,355	896	34	17	2,645	...	930	...	9	578	72	77,536
TOTAL	494,005	(a)36,596	561	57	17,467	...	4,856	1,829	267	1,863	3,323	560,824
Total Provincial	640,955	36,596	658	57	17,755	209	4,970	36,246	1,723	1,899	8,523	749,591
GRAND TOTAL	1,300,323	67,472	4,280	11,662	25,041	6,437	20,680	54,348	3,191	2,588	14,708	1,510,730

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1892-93.

	IMPERIAL.					PROVINCIAL.			GRAND TOTAL.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Bengal.	N.-W. P. and Oudh.	TOTAL.	
Working Expenses and Maintenance:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Extensions and Improvements	363	19,474	9,228	4,134	33,199	1,940	28,063	30,003	63,202
Repairs	3,340	112,664	60,023	26,780	202,807	61,482	88,428	149,910	352,717
Establishment	(a)6,114	114,423	46,206	13,298	180,041	67,409	(c) 123,189	190,598	370,639
Tools and Plant	112	3,037	8,260	349	11,758	8,271	3,246	11,517	23,275
Suspense	...	2,414	...	...	2,414	...	...	...	2,414
Revenue refunds	209	(b) 1,876	115	119	2,319	432	888	1,320	3,639
TOTAL	10,138	253,888	123,832	44,680	432,538	139,534	243,814	383,348	815,886
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions	...	*21,809*	*126*	...	*21,935*	...	...	...	*21,935*
GRAND TOTAL . Rx.	10,138	232,079	123,706	44,680	410,603	139,534	243,814	383,348	793,951

(a) Includes *Rx.* 25, Charges in Civil Department for collection of Owners' Rates.
(b) Includes *Rx.* 497 on account of refund of Owners' Rates.
(c) Includes *Rx.* 1,651 for Charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1892-93.

	Expenditure during the Year.							Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
Imperial.															
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Lower Ganges Canal	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
Betwa Canal	363	3,340	(*b*) 6,114	112	209	...	10,138	3,073	21,833	40,919	907	...	397	...	67,129
TOTAL	363	3,340	6,114	112	209	...	10,138	32,976	21,833	48,688	2,033	...	397	...	105,927
Punjab.															
Western Jumna Canal (including Sirsa Branch)	1,797	23,880	21,246	1,023	(*a*)1,393	...	49,339	48,238	814,557	758,675	13,949	323	7,164	...	1,642,906
Bári Doab Canal	8,498	28,444	29,767	580	402	...	67,691	64,858	676,417	722,239	17,784	107	5,179	...	1,486,584
Sirhind Canal	8,151	35,940	39,464	1,005	73	2,414	87,047	69,930	245,084	205,083	4,469	46	502	2,414	527,528
Lower Sohag and Para Canal	...	5,356	3,504	1	1	...	8,862	127	20,793	19,624	22	...	22	...	40,588
Chenab Canal	543	12,709	11,799	274	2	...	25,327	1,227	42,428	23,872	854	...	12	...	68,393
Sidhnai Canal	123	2,702	3,348	59	2	...	6,234	3,095	21,270	19,012	505	...	18	...	43,900
Swat River Canal	362	3,633	5,295	95	3	...	9,388	3,743	26,180	32,602	593	...	53	...	63,171
	19,474	112,664	114,423	3,037	1,876	2,414	253,888	191,218	1,846,729	1,781,107	38,176	476	12,950	2,414	3,873,070
Deduct—Share of Working Expenses of Sirhind Canal and Western Jumna Canal due from Native States	*2,204*	*9,291*	*7,642*	*251*	7	*2,414*	*21,809*	*22,281*	*67,236*	*46,807*	*1,319*	*8*	*66*	*2,414*	*140,131*
TOTAL	17,270	103,373	106,781	2,786	1,869	...	232,079	168,937	1,779,493	1,734,300	36,857	468	12,884	...	3,732,939
Madras.															
Rushikulya Project	...	789	181	...	...	...	970	...	789	181	...	...	...	...	970
Godávári Delta System	3,712	25,750	20,828	4,398	6	...	54,694	44,041	713,426	431,056	96,736	...	1,250	...	1,286,509
Kistna Delta System	1,329	21,568	15,781	3,781	76	...	42,535	22,030	435,265	258,874	56,601	...	1,518	...	774,288
Deduct—Contributions															
Pennér Anicut System	317	702	1,112	—1	...	...	2,130	8,052	45,036	28,454	1,113	...	1	...	82,656
Cauvery Delta System	2,371	—4,270	3,056	—132	2	...	1,027	51,435	427,628	176,260	10,819	...	43	...	666,185*
Deduct—Contributions	*71*	*26*	*27*	*2*	...	...	*126*	...	...	...	...	...	...	...	...
Kriváikuntham Anicut System	354	806	614	—8	...	...	1,766	6,383	28,426	17,416	580	...	26	...	52,831*
Sangam Anicut System	474	2,351	1,582	27	...	...	4,434	3,765	16,975	8,786	104	...	...	...	29,630*
Kurnool Canal (*c*)	589	12,086	2,941	195	31	...	15,842	22,424	107,696	37,270	5,332	...	402	...	173,124
Karur Tank Project	82	241	111	...	...	...	434	315	1,247	483	...	...	...	...	2,045
	9,228	60,023	46,206	8,260	115	...	123,832	158,445	1,776,488	958,780	171,285	...	3,240	...	3,068,238
Deduct—Outlay from Contributions	*71*	*26*	*27*	*2*	...	...	*126*	...	...	...	...	...	...	...	...
TOTAL	9,157	59,997	46,179	8,258	115	...	123,706	158,445	1,776,488	958,780	171,285	...	3,240	...	3,068,238

Bombay.															
Desert Canal	2,755	4,249	2,403	15	...	...	9,422	6,715	38,651	15,364	297	...	...	...	61,027
Begari Canal	...	2,559	1,139	17	...	...	3,715	7,694	131,601	33,953	668	...	1	...	173,917
Eastern Nara Works	883	8,747	521	43	...	...	10,194	4,529	155,675	66,925	2,096	...	5	...	229,230
Hathmati Canal	...	405	114	1	...	...	520	210	8,345	5,273	31	19	247	...	14,125
Pravara River Works—Lakh Canal	...	131	135	7	...	...	273	63	6,289	4,061	130	...	4	...	10,547
Kádva River Works	...	386	333	10	...	...	729	15	5,630	4,244	137	...	19	...	10,045
Krishna Canal	...	730	353	10	...	...	1,093	66	20,846	14,779	210	...	12	...	35,913
Lower Panjhra River Works	3	411	345	9	...	...	768	70	6,501	3,175	90	2	178	...	10,016
Ekruk Tank	493	700	1,248	12	...	...	2,453	521	19,604	12,566	230	...	...	...	32,921
Mutha Canals	...	3,850	3,846	162	119	...	7,977	253	66,387	35,251	675	...	533	...	103,099
Unharwáh Canal	...	819	248	5	...	...	1,072	...	6,701	1,937	62	...	...	...	8,700
Gokak Canal, First Section	...	...	...	...	...		...	39	1,052	759	37	...	8	...	1,895
Mhaswad Tank	...	669	611	9	...	...	1,289	...	5,481	3,364	58	...	...	...	8,903
Nira Canal	...	3,124	2,002	49	...	...	5,175	...	13,394	7,137	189	...	4	...	20,724
TOTAL	4,134	26,780	13,298	349	119	...	44,680	20,175	486,157	208,788	4,910	21	1,011	...	721,062
Total Imperial	30,924	193,490	172,372	11,505	2,312	...	410,603	380,533	4,063,971	2,950,556	215,085	489	17,532	...	7,628,166
Provincial.															
Bengal.															
Orissa Project	912	23,036	21,631	1,944	28	...	47,551	1,577	440,184	246,510	29,445	186	412	...	(*d*)718,314
Midnapore Canal	374	8,743	6,535	2,988	18	...	18,658	4,447	243,703	123,727	43,461	...	169	...	415,507
Tidal Canal	...	1,645	989	536	7	...	3,177	475	56,338	21,039	4,682	...	106	...	82,640
Sone Project	654	28,058	38,254	2,803	379	...	70,148	3,429	465,250	407,114	32,745	...	10,603	...	919,141
TOTAL	1,940	61,482	67,409	8,271	432	...	139,534	9,928	1,205,475	798,390	110,333	186	11,290	...	2,135,602
N.-W. Provinces and Oudh.															
Ganges Canal	14,613	38,248	51,149	1,593	319	...	105,922	139,626	1,100,174	1,360,238	48,378	4,948	4,867	...	2,658,231
Lower Ganges Canal	9,607	28,924	43,851	390	402	...	83,174	110,638	526,316	650,072	9,005	...	2,650	...	1,298,681
Agra Canal	1,916	9,485	12,213	884	93	...	24,591	30,054	179,532	176,856	6,002	...	4,806	...	397,250
Eastern Jumna Canal	1,927	11,771	15,976	379	74	...	30,127	35,299	334,713	456,036	5,377	32	2,145	...	833,602
TOTAL	28,063	88,428	(*e*)123,189	3,246	888	...	243,814	315,617	2,140,735	2,643,202	68,762	4,980	14,468	...	5,187,764
Total Provincial	30,003	149,910	190,508	11,517	1,320	...	383,348	325,545	3,346,210	3,441,592	179,095	5,166	25,758	...	7,323,366
GRAND TOTAL	60,927	343,400	362,970	23,022	3,632	...	793,951	706,078	7,410,181	6,392,148	394,180	5,655	43,290	...	14,951,532

* Approximate figures, and subject to revision, as they include direct and indirect charges.

(*a*) Includes Rx. 497 on account of refund of Owners' Rate.

(*b*) Includes Rx. 25, Charges in Civil Department for collection of Owners' Rate.

(*c*) This canal was purchased from the late Madras Irrigation and Canal Company.

(*d*) Excludes Rx. 695, Outlay in England.

(*e*) Includes Rx. 1,651, Charges in Civil Department.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	(a) Estimated cost of construction, including Exchange but excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. During 1892-93. (For details, *see* pages 107 and 203.)	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. To end of 1892-93. (For details, *see* pages 107 and 203.)	REVENUE. Direct Receipts (Water-rates, etc. For details, *see* pages 122 and 123).	REVENUE. Irrigation Land Revenue collected in the Civil Department.
Bengal.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Orissa Project	1	3,139,622	36,321	2,496,984	49,766	...
Midnapore Canal	2	837,309	...	825,871	28,018	...
Tidal Canal	3	254,185	3,832	227,102	5,346	...
Sone Project	4	2,788,870	5,625	2,578,835	105,637	...
TOTAL	...	7,019,986	45,778	6,128,792	188,767	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,923,592	10,970	2,712,936	248 145	71,559
Lower Ganges Canal	6	2,773,951	20,763	3,142,325	180,863	20,959
Agra Canal	7	871,752	2,425	854,087	54,280	...
Eastern Jumna Canal	8	344,191	2,913	327,922	77,536	24,980
Betwa Canal	9	425,141	949	398,447	8,547	...
TOTAL	...	7,338,627	38,019	7,435,717	569,371	117,498
Punjab.						
Western Jumna Canal	10	1,106,107	11,746	1,078,895	117,126	...
Ditto, Sirsa Branch, British Outlay	11	289,269	61,185	177,871	...	...
Ditto, Contributional Outlay	12	108,430	24,908	75,547	...	...
Bári Doáb Canal	13	1,656,176	25,186	1,607,715	231,345	11,897
Sirhind Canal, State Outlay	14	2,316,141	15,609	2,262,550	243,032	...
Ditto, Contributional Outlay	15	1,423,970	*—2,118*	1,376,485	4,344	...
Lower Sohag and Para Canal	16	72,810	*—169*	67,281	8,371	76
Chenab Canal	17	2,568,418	152,556	1,058,007	19,100	1,752
Sidhnai Canal	18	96,238	246	93,544	21,163	...
Jhelum Canal	19	1,202,407	23	914	...	...
Swat River Canal	20	354,581	*—179*	348,409	28,922	...
	21	11,194,547	288,993	8,147,218	673,403	13,725
Deduct—Contribution Outlay on Sirhind Canal and Sirsa Branch, Western Jumna Canal	22	*1,532,400*	*22,790*	*1,452,032*	*4,344*	...
TOTAL	...	9,662,147	266,203	6,695,186	669,059	13,725
Madras.						
Godávári Delta System	23	1,119,554	165	1,091,102	11,974	222,382
Kistna Delta System	24	1,391,978	30,659	1,004,423	5,299	174,845
Pennér Anicut System	25	165,180	7	163,294	66	16,144
Cauvery Delta System	26	166,293	...	165,606	291	70,486
Sriváikuntham Anicut System	27	136,152	...	135,103	89	5,520
Sangam Anicut System	28	313,000	1,872	301,508	91	16,159
Kurnool Canal	29	2,168,649	2,449	2,166,521	13,618	548
Barur Tank Project	30	40,712	280	39,652	...	690
Periyar Project	31	542,500	131,355	508,214	...	...
Rushikulya Canal	32	394.000	49,558	297,032	...	...
TOTAL	...	6,438,018	216,345	5,872,455	31,428	506,774
Bombay.						
Desert Canal	33	123,479	249	122,338	2,872	9,955
Bégari Canal	34	162,561	...	162,561	2,961	33,921
Eastern Nara Works	35	532,799	18,054	539,637	2,025	46,011
Hathmati Canal	36	49,470	...	49,092	516	...
Pravara River Works—Lakh Canal	37	37,519	*—49*	35,224	96	...
Kádvá River Works	38	75,006	25	69,183	961	59
Krishna Canal	39	82,907	1,098	81,307	5,475	195
Lower Panjhra River Works	40	44,449	10	43,718	952	664
Ekruk Tank	41	122,824	...	122,812	2,552	...
Mutha Canals	42	621,421	4,220	612,213	22,520	4
Unharwáh Canal	43	34,543	1,977	35,160	...	4,736
Gokak Canal—First Section	44	40,594	...	40,095	...	...
Mhuswad Tank	45	202,433	42	197,451	2,625	14
Nira Canal	46	573,465	10,384	508,062	8,550	...
Chankapur Tank	47	70,154	39	6,363	...	...
Maladevi Tank	48	91,498	...	3,395	...	...
TOTAL	...	2,865,122	36,049	2,628,611	52,105	95,559
Stores and Reserve	49	...	...	94	...	...
GRAND TOTAL	...	...	602,394	28,760,855	1,510,730	733,556

(a) The term *Indirect Charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for Establishment and Tools and Plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

DURING 1892-93.			EXCLUDING INTEREST.					INCLUDING INTEREST.				
Less Collection Charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1892-93 (for details, *see* pages 124 and 125).	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	No. of Items.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	49,766	47,551	2,215	...	·09	...	99,153	...	96,938	...	3·88	1
...	28,018	18,658	9,360	...	1·13	...	33,035	...	23,675	...	2·87	2
...	5,346	3,177	2,169	...	·95	...	9,007	...	6,838	...	3·01	3
...	105,637	70,148	35,489	...	1·38	...	103,041	...	67,552	...	2·62	4
...	188,767	139,534	49,233	...	·80	...	244,236	...	195,003	...	3·18	...
...	319,704	105,922	213,782	...	7·88	...	108,298	105,484	...	3·89	...	5
...	201,822	83,174	118,648	...	3·78	...	125,278	...	6,630	...	·21	6
...	54,280	24,591	29,689	...	3·48	...	34,115	...	4,426	...	·52	7
...	102,516	30,127	72,389	...	22·07	...	13,058	59,331	...	18·09	...	8
...	8,547	10,138	...	1,591	...	·40	15,919	...	17,510	...	4·39	9
...	686,869	253,952	432,917	...	5·82	...	296,668	136,249	...	1·83	...	...
...	117,126	49,092	68,034	...	6·31	...	42,921	25,113	...	2·33	...	10
...	...	...	...	...	...	...	5,891	...	5,891	...	3·31	11
...	...	247	...	247	...	·33	2,523	...	2,770	...	3·67	12
...	243,242	67,691	175,551	...	10·92	...	63,805	111,746	...	6·95	...	13
...	243,032	65,485	177,547	...	7·85	...	90,190	87,357	...	3·86	...	14
...	4,344	21,562	...	17,218	...	1·25	55,102	...	72,320	...	5·25	15
...	8,447	8,862	...	415	...	·62	2,694	...	3,109	...	4·62	16
...	20,852	25,327	...	4,475	...	·42	39,269	...	43,744	...	4·13	17
...	21,163	6,234	14,929	...	15·96	...	3,737	11,192	...	11·96	...	18
...	...	...	...	...	...	...	36	...	36	...	3·94	19
...	28,922	9,388	19,534	...	5·61	...	13,940	5,594	...	1·61	...	20
...	687,128	253,888	433,240	...	5·32	...	320,108	113,132	...	1·39	...	21
...	*4,344*	*21,809*	*—17,465*	...	...	1·20	*57,625*	*—75,090*	...	...	5·17	22
...	682,784	232,079	450,705	...	6·73	...	262,483	188,222	...	2·81	...	...
...	234,356	54,694	179,662	...	16·47	...	43,641	136,021	...	12·47	...	23
...	180,144	42,535	137,609	...	13·70	...	39,564	98,045	...	9·76	...	24
...	16,210	2,130	14,080	...	8·62	...	6,532	7,548	...	4·62	...	25
...	70,777	901	69,876	...	42·19	...	6,624	63,252	...	38·19	...	26
...	5,609	1,766	3,843	...	2·84	...	5,404	...	1,561	...	1·15	27
...	16,250	4,434	11,816	...	3·92	...	12,023	...	207	...	·07	28
...	14,166	15,842	...	1,676	...	·08	86,612	...	88,288	...	4·08	29
...	690	434	256	...	·64	...	1,581	...	1,325	...	3·34	30
...	...	...	...	...	...	...	17,701	...	17,701	...	3·48	31
...	...	970	...	970	...	·33	10,890	...	11,860	...	3·99	32
...	538,202	123,706	414,496	...	7·06	...	230,572	183,924	...	3·13	...	...
986	11,841	9,422	2,419	...	1·98	...	4,889	...	2,470	...	2·02	33
3,381	33,501	3,715	29,786	...	18·32	...	6,502	23,284	...	14·32	...	34
4,688	43,348	10,194	33,154	...	6·14	...	21,224	11,930	...	2·21	...	35
20	496	520	...	24	...	·05	1,964	...	1,988	...	4·05	36
4	92	273	...	181	...	·51	1,410	...	1,591	...	4·51	37
46	974	729	245	...	·35	...	2,767	...	2,522	...	3·64	38
363	5,307	1,093	4,214	...	5·18	...	3,230	984	...	1·21	...	39
141	1,475	768	707	...	1·61	...	1,748	...	1,041	...	2·38	40
76	2,476	2,453	23	...	·02	...	4,912	...	4,889	...	3·98	41
528	21,996	7,977	14,019	...	2·28	...	24,404	...	10,385	...	1·69	42
461	4,275	1,072	3,203	...	9·11	...	1,367	1,836	...	5·22	...	43
...	...	...	...	...	...	...	1,604	...	1,604	...	4·00	44
137	2,502	1,289	1,213	...	·61	...	7,897	...	6,684	...	3·38	45
419	8,131	5,175	2,956	...	·58	...	20,115	...	17,159	...	3·37	46
...	...	...	...	...	...	...	254	...	254	...	3·99	47
...	...	...	...	...	...	...	136	...	136	...	4·00	48
11,250	136,414	44,680	91,734	...	3·48	...	104,423	...	12,689	...	·48	...
...	...	...	...	...	...	...	4	...	4	...	4·25	49
11,250	2,233,036	793,951	1,439,085	...	5·00	...	1,138,386	300,699	...	1·04	...	...

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1892-93.

Irrigation and Navigation. Imperial.	DIRECT RECEIPTS DURING THE YEAR.											
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.												
Tank in Todghur Sub-Collectorate	104	...	...	...	...	...	...	...	...	10	9	123
„ Ajmere „	172	...	...	...	...	6	...	...	...	3	80	261
„ Beawar „	131	...	...	...	...	2	...	...	5	2	79	219
TOTAL	407	...	...	...	...	8	...	...	5	15	168	603
Baluchistan.												
Shebo Canal	2,156	...	...	...	...	...	...	...	...	1	6	2,163
Khusdil Khan Reservoir	1,790	...	...	...	...	...	...	...	...	...	...	1,790
TOTAL	3,946	...	...	...	...	...	...	...	...	1	6	3,953
Punjab.												
Upper Sutlej Inundation Canals	1,911	...	2	...	860	153	...	...	31	30	661	3,648
Lower Sutlej and Chenab Inundation Canals	17	...	...	...	...	1	...	...	16	55	249	338
Indus Inundation Canals	...	...	2	...	174	3,312	...	...	14	60	(a)6,056	9,618
Shahpur Canal	5,920	...	...	...	46	28	...	7	...	1	2	6,004
TOTAL	7,848	...	4	...	1,080	3,494	...	7	61	146	6,968	19,608
Bombay. Sind.												
Sukkur Canal	106	...	...	...	51	6	...	...	6	...	68	237
Ghar Canal	344	...	...	...	157	35	...	...	20	...	419	975
Mehrabwah Canal	...	...	...	...	...	...	...	...	...	...	8	8
Alibhur Cutchery Canal	46	...	...	...	4	...	...	...	...	...	...	50
Great Marak Canal	236	...	...	...	38	...	...	...	...	...	...	274
Surfrazwah Canal	141	...	...	...	30	...	...	...	...	...	1	172
Fuleli Canal	2,409	...	...	...	68	...	...	...	...	1	277	2,755
	3,282	...	...	...	348	41	...	...	26	1	773	4,471

Deccan and Gujarat.													
Khari Cut	341	...	...	...	8	31	...	...	...	...	4	384	
Hartala Tank	30	...	...	...	1	1	...	...	...	...	43	75	
Mhaswa Tank	34	...	...	...	8	21	...	...	1	...	8	72	
Jamda Canal	298	...	...	...	71	40	...	...	4	10	...	423	
Pravara River Works—Ojhar Canal	596	...	...	...	16	...	...	...	...	...	51	663	
Bhatodi Tank	401	...	...	...	3	2	...	...	...	...	19	425	
Matoba Tank	755	...	...	...	1	10	...	...	...	...	...	766	
Kasurdi Tank	26	...	...	...	...	3	...	...	...	...	...	29	
Shirsuphal Tank	327	...	...	...	5	7	...	...	...	...	...	339	
Bhadalwadi Tank	383	...	...	...	2	5	...	...	...	...	3	393	
Koregaon Tank	96	...	...	...	...	1	...	...	...	...	...	97	
Ashti Tank	531	...	4	...	9	30	...	...	...	...	8	582	
Rewari Canal	420	...	...	...	...	6	...	...	...	...	...	426	
Upper Man River Works	310	...	...	...	...	8	...	...	3	...	2	323	
Yerla River Irrigation Works	661	...	...	...	...	38	...	...	2	...	26	727	
Chickli Canal	104	...	...	...	...	3	...	...	...	...	...	107	
Maini Tank	517	...	...	...	...	22	...	...	2	...	...	541	
Muchkundi Tank	33	...	...	...	1	...	...	...	...	...	...	34	
Dambal Tank	58	...	...	...	...	53	...	...	...	...	2	113	
Medleri Tank	45	...	...	...	...	...	...	...	...	...	...	45	
Madag Tank	206	...	...	...	...	23	...	...	...	...	...	229	
Asundi Tank	30	...	...	...	...	7	...	...	...	...	...	37	
Parsal Tank	300	...	...	...	...	...	...	...	...	...	1	301	
Gadikeri	...	...	...	...	5	...	...	...	...	...	...	5.	
	6,502	...	4	...	130	311	...	...	12	10	167	7,136	
TOTAL	9,784	...	4	...	478	352	...	...	38	11	940	11,607	
Carried forward	21,985	...	8	...	1,558	3,854	...	7	104	173	8,082	35,771	

(a) Inclusive of Rx. 6,002, Silt clearance rate.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1892-93—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	21,985	...	8	...	1,558	3,854	...	7	104	173	8,082	35,771
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sind.												
Shikarpur Canals	441	...	...	...	199	4	...	...	36	...	225	905
Hyderabad Canals	1,076	...	...	...	291	...	...	...	1	1	249	1,618
Fuleli Canals	24	...	...	...	9	...	...	...	...	...	19	52
Karachi Canals	282	...	...	...	...	132	...	...	...	...	494	908
Western Nara	530	...	...	...	342	3	...	...	...	...	1,271	2,146
Deccan and Gujarat.												
Irrigation Works, Kaira Collectorate	4	...	...	...	37	...	...	...	...	...	...	41
„ Nasik Collectorate	124	...	...	...	...	...	...	...	...	...	5	129
„ Khandeish Collectorate	...	...	...	...	...	...	...	...	...	...	1	1
„ Bijapur District	15	...	...	...	...	...	...	...	...	...	7	22
„ Surat Collectorate	...	...	...	...	...	59	...	...	...	...	...	59
„ Poona District	68	...	...	...	...	...	...	...	...	...	...	68
„ „ Dharwar District	48	...	...	...	...	113	...	...	...	...	...	161
TOTAL	2,612	...	...	...	878	311	...	...	37	1	2,271	6,110
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	41	7	48
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Baluchistan												
Zara Karez	48	...	...	...	...	...	...	...	...	...	...	48
Total Imperial	24,645	...	8	...	2,436	4,165	...	7	141	215	10,360	41,977

Provincial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:													
N.-W. Provinces and Oudh.													
Dún Canals	3,186	239	129	...	166	...	2,173	...	...	19	138	5,925
Rohilkund Canals	8,286	855	21	...	301	...	145	...	...	58	16	9,682
Bijnor Canals	2,087	293	...	...	35	...	6	...	...	4	2	2,427
Bundelkhund Irrigation Works — Jhansi Lakes	199	...	3	...	8	...	...	...	...	4	69	283
Bundelkhund Irrigation Works — Hamirpur Lakes	285	...	16	...	24	...	...	...	...	1	30	356
TOTAL	14,043	(a) 1,387	169	...	534	...	2,324	...	...	86	130	18,673
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	...	13	...	46,472	266	...	1,273	48,024
Orissa Coast Canal	...	...	...	...	...	...	...	5,583	77	...	838	6,498
Sarun Project	149	...	...	...	2	2	...	...	...	...	...	153
TOTAL	149	...	...	...	2	15	...	52,055	343	...	2,111	54,675
Madras.												
Chembrambakam Tank	...	...	...	...	...	2	...	...	...	...	...	2
Madras Water-supply and Irrigation Extension Project	...	...	...	1,198	...	35	...	...	...	...	...	1,233
Buckingham Canal	...	...	...	...	...	71	...	9,971	8	...	87	10,137
Vedaraniem Canal	...	...	...	...	...	...	...	108	...	...	...	108
Palar Anicut System	...	...	...	...	...	121	...	...	...	...	1	122
Poiney do.	...	...	...	...	...	48	...	...	...	...	...	48
Pelandorai do.	...	...	...	...	5	3	...	...	...	...	1	9
Cheyar do.	...	...	...	...	...	18	...	...	...	...	...	18
Shatiatope do.	...	...	...	...	13	3	...	...	...	...	...	16
Mehmathur do.	...	...	...	...	...	10	...	...	...	...	...	10
Tirukoilúr do.	...	...	...	...	55	2	...	...	...	...	26	83
Lower Coleroon do.	...	...	...	...	62	48	...	...	...	...	6	116
Muradur do.	...	...	...	...	...	20	...	...	...	...	...	20
Thadapalli Channel	...	...	...	...	...	5	...	...	...	...	...	5
Calingarayen Channel	...	...	...	...	1	37	...	...	...	...	...	38
Vriddhachalam Anicut System	...	...	...	...	...	3	...	...	...	...	...	3
TOTAL	...	...	...	1,198	136	426	...	10,079	8	...	121	11,968
Carried forward	14,192	(a) 1,387	169	1,198	672	441	2,324	62,134	351	86	2,362	85,316
	24,645	...	8	...	2,436	4,165	...	7	141	215	10,360	41,977

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1892-93—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	24,645	...	8	...	2,436	4,165	...	7	141	215	10,360	41,977
	14,192	(a) 1,387	169	1,198	672	441	2,324	62,134	351	86	2,362	85,316
Provincial—*continued.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section, and Storage Works	1,241	...	...	...	11	...	492	...	3	...	...	1,747
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	16,538	...	...	16	16,554
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal—Eden Canal	3,031	...	41	...	...	...	...	...	...	...	39	3,111
Bengal—Madhuban Canal	...	...	...	...	...	5	...	...	3	...	9	17
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	5,070	...	...	...	5,070
Punjab	...	...	...	...	...	...	...	...	...	...	(a)5,416	(a)5,416
Madras	...	...	...	...	14	622	...	65	23	...	88	812
TOTAL	3,031	...	41	...	14	627	...	5,135	26	...	5,552	14,426
Total Provincial	18,464	(a)1,387	210	1,198	697	1,068	2,816	83,807	380	86	7,930	118,043

Incorporated Local.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)5,637	5,637
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,403	1,403
Punjab	...	...	...	...	...	...	...	...	...	...	(a)1,646	1,646
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	(a)8,686	8,686
Total Irrigation and Navigation	43,109	1,387	218	1,198	3,133	5,233	2,816	83,814	521	301	26,976	168,706
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bombay.												
Sind	...	...	...	...	26	6	...	...	...	...	43	75
Deccan and Gujarat	...	...	...	...	...	17	...	...	...	...	66	83
Total Imperial	...	...	...	...	26	23	...	...	...	...	109	158
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	93	...	...	...	98	...	...	191
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal	...	...	...	...	...	570	...	...	179	...	(b) 12,797	13,546
Madras	...	...	...	...	747	2,194	...	...	...	...	324	3,265
Total Provincial	...	...	...	...	840	2,764	...	...	277	...	13,121	17,002
Total Agricultural	...	...	...	...	866	2,787	...	...	277	...	13,230	17,160
GRAND TOTAL	43,109	1,387	218	1,198	3,999	8,020	2,816	83,814	798	301	40,206	185,866

(a) Recoveries accounted for by the Civil Department.
(b) Includes Rx. 12,470, recoveries by the Civil Department.

SUMMARY of RECEIPTS from MINOR WORKS and NAVIGATION.

PROVINCES.	IMPERIAL.					PROVINCIAL.					LOCAL.	TOTAL.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	TOTAL.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	TOTAL.	Works for which Revenue and Capital Accounts are not kept.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . .	4,556	...	48	...	4,604	...	...	...	...	...	...	4,604
Burma . . .	...	...	...	...	...	...	...	5,070	191	5,261	5,637	10,898
Bengal . . .	...	...	...	...	...	54,675	16,554	3,128	13,546	87,903	1,403	89,306
N.-W. P. and Oudh .	...	...	...	...	...	18,673	...	...	...	18,673	...	18,673
Punjab . . .	19,608	48	...	...	19,656	...	...	5,416	...	5,416	1,646	26,718
Madras . . .	...	...	...	...	...	11,968	...	812	3,265	16,045	...	16,045
Bombay . . .	11,607	6,110	...	158	17,875	1,747	...	...	...	1,747	...	19,622
TOTAL .	35,771	6,158	48	158	42,135	87,063	16,554	14,426	17,002	135,045	8,686	185,866

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1892-93.

IRRIGATION AND NAVIGATION.	IMPERIAL.							PROVINCIAL.							LOCAL.					GRAND TOTAL.
	INDIA.		Upper Burma.	N.-W.P. and Oudh.	Punjab.	Bombay.	TOTAL.	Lower Burma.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Lower Burma.	Upper Burma.	Punjab.	Madras.	TOTAL.	
	Rajputana.	Baluchistan.																		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Capital Outlay:																				
Works—*see* page 138	30,182	157	...	...	6,238	11,888	48,465	...	7,660	4,080	...	25,310	531	37,581	...	...	...	...	...	86,046
Establishment	6,119	36	...	...	1,253	2,731	10,139	...	1,239	886	...	5,805	29	7,959	...	...	...	...	...	18,098
Tools and Plant	309	...	...	...	2	63	374	...	1,933	...	...	159	—35	2,057	...	...	...	...	...	2,431
Suspense	—288	20	...	...	—233	—3	—504	...	538	—86	...	...	...	452	...	...	...	...	...	—52
	36,322	213	...	...	7,260	14,679	58,474	...	11,370	4,880	...	31,274	525	48,049	...	...	...	...	...	106,523
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	120	...	...	...	...	120	...	...	...	...	...	120
NET TOTAL	36,322	213	...	...	7,260	14,679	58,474	...	11,250	4,880	...	31,274	525	47,929	...	...	...	...	...	106,403
Revenue Outlay:																				
Works—*see* page 142	77	...	...	...	5,576	2,303	7,956	...	—2,850	1,199	...	6,675	...	5,024	...	...	...	15	15	12,995
Repairs	7,643	1,161	...	...	21,120	21,458	51,382	...	22,023	4,905	...	24,335	265	51,528	...	...	...	...	...	102,910
Establishment	1,627	370	...	...	20,987	8,943	31,927	...	11,758	(a)9,792	...	8,202	165	29,917	...	...	...	...	...	61,844
Tools and Plant	—149	21	...	...	582	160	614	...	2,008	300	...	200	30	2,538	...	...	...	...	...	3,152
Revenue refunds	...	...	...	...	5	286	291	...	18	10	...	162	2	192	...	...	...	...	...	483
Suspense	...	...	...	...	76	...	76	...	...	...	...	...	...	...	...	...	...	...	...	76
TOTAL	9,198	1,552	...	...	48,346	33,150	92,246	...	32,957	16,206	...	39,574	462	89,199	...	...	...	15	15	181,460
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
New Works	...	...	220	...	548	16,971	17,739	...	...	...	...	...	...	...	...	...	...	...	...	17,739
Repairs	...	...	104	...	1,476	46,705	48,285	...	6,876	...	...	...	...	6,876	...	...	...	...	...	55,161
Establishment	...	...	90	...	5,424	23,211	28,725	...	5,158	...	...	...	...	5,158	...	...	...	...	...	33,883
Tools and Plant	...	...	7	...	10	187	204	...	164	...	...	...	...	164	...	...	...	...	...	368
Revenue refunds	...	...	...	...	4	6	10	...	2	...	...	...	...	2	...	...	...	...	...	12
Suspense	...	...	...	...	2	...	2	...	107	...	...	...	...	107	...	...	...	...	...	109
TOTAL	...	...	421	...	7,464	87,080	94,965	...	12,307	...	...	...	...	12,307	...	...	...	...	...	107,272
Carried forward	45,520	1,765	421	...	63,070	134,909	245,685	...	56,514	21,086	...	70,848	987	149,435	...	...	...	15	15	395,135

(a) Includes Rx. 91, Outlay by Civil Officers for collection of Owners' Rates.

No. 60.—ABSTRACT ACCOUNT of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1892-93—*continued*.

	Imperial.							Provincial.							Local.						Grand Total.
	India.		Upper Burma.	N.-W.P. and Oudh.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma.	Upper Burma.	Bengal.	Punjab.	Madras.	Total.	
	Rajputana.	Baluchistan.																			
IRRIGATION AND NAVIGATION—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	45,520	1,765	421	...	63,070	134,909	245,685	...	56,514	21,086	...	70,848	987	149,435	...	...	...	...	15	15	395,135
Works for which neither Capital nor Revenue Accounts are kept:																					
New Works	38	...	10,598	...	...	...	10,636	11,385	—5	...	24,699	52,436	...	88,515	235	...	...	...	1,657	1,892	101,043
Repairs	...	...	12,530	...	...	...	12,530	2,659	3,357	...	(a)500	116,448	...	122,964	286	a5,864	...	(a)538	216	6,904	142,398
Establishment	8	...	6,451	...	...	...	6,459	3,665	1,289	...	b3,715	51,820	...	60,489	119	...	...	(a)60	...	179	67,127
Tools and Plant	5	...	503	...	...	...	508	4,516	78	...	5	2,332	...	6,931	8	...	...	...	...	8	7,447
Revenue refunds	...	...	...	...	...	...	...	...	7	...	(a)6	11	...	24	...	...	...	...	...	...	24
Suspense	...	...	419	...	...	...	419	—525	...	...	6	...	...	—519	...	...	...	...	...	...	—100
Total	51	...	30,501	...	...	...	30,552	21,700	4,726	...	28,931	223,047	...	278,404	648	5,864	...	(a)598	1,873	8,983	317,939
TOTAL IRRIGATION AND NAVIGATION	45,571	1,765	30,922	...	63,070	134,909	276,237	21,700	61,240	21,086	28,931	293,895	987	427,839	648	5,864	...	598	1,888	8,998	713,074
AGRICULTURAL.																					
Works for which Capital and Revenue Accounts are kept:																					
Revenue Outlay: (*See* page 144.)																					
Works	...	...	...	...	...	...	...	16,669	...	...	...	...	...	16,669	...	...	...	...	...	...	16,669
Repairs	...	...	...	...	...	...	...	4,084	...	...	...	...	...	4,084	...	...	...	...	...	...	4,084
Establishment	...	...	...	...	...	...	...	4,779	...	...	...	...	...	4,779	...	...	...	...	...	...	4,779
Tools and Plant	...	...	...	...	...	...	...	31	...	...	...	...	...	31	...	...	...	...	...	...	31
Revenue refunds	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense		...	...	...	...	...	...	—91	...	...	...	...	...	—91	...	...	...	...	...	...	—91
Total	...	...	...	...	...	...	...	25,472	...	...	...	...	...	25,472	...	...	...	..	...	...	25,472

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	55,545	...	162	4,091	59,798	16,424	5,135	6,620	...	8,873	...	37,052	2 1	...	...	...	...	214	97,064
Repairs	...	...	6,922	...	163	20,842	27,927	4,383	48,115	1,178	...	22,773	...	76,449	23	...	...	...	...	23	104,399
Establishment	...	...	17,425	...	75	6,927	24,427	4,715	c22,796	1,698	...	7,149	...	36,358	55	...	a1,230	...	...	1,285	62,070
Tools and Plant	...	...	1,359	...	3	1,093	2,455	...	1,732	111	...	445	...	2,288	4	...	...	...	...	4	4,747
Revenue refunds	...	...	...	...	...	...	...	...	...	...	...	53	...	53	...	...	...	...	...	...	53
Suspense	...	...	144	...	....	192	336	...	927	...	...	...	...	927	...	...	...	...	...	...	1,263
TOTAL	...	...	81,395	...	403	33,145	114,943	25,522	78,705	9,607	..	39,293	...	153,127	296	...	1,230	...	...	1,526	269,596
TOTAL AGRICULTURAL	...	...	81,395	...	403	33,145	114,943	50,994	78,705	9,607	...	39,293	...	178,599	296	...	1,230	...	...	1,526	295,068
GRAND TOTAL	45,571	1,765	112,317		63,473	168,054	391,180	72,694	139,945	30,693	28,931	333,188	987	606,438	944	5,864	1,230	598	1,888	10,524	1,008,142
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England £	...	...	...	...	...	579	579	...	...	...	...	...	...	...	...	...	...	...	...	...	579
DEDUCT—Exchange Rx.	...	...	...	...	...	348	348	...	...	...	...	...	...	...	...	...	...	...	...	...	348
NET OUTLAY IN INDIA Rx.	45,571	1,765	112,317	...	63,473	167,127	390,253	72,694	139,945	30,693	28,931	333,188	987	606,438	944	5,864	1,230	598	1,888	10,524	1,007,215
	47,336														6 808						
IN ENGLAND																				£	579
EXCHANGE ON CHARGES IN ENGLAND																				Rx.	348
																			GRAND TOTAL, AS ABOVE	Rx	1,008,142

(a) Outlay by Civil Officers.

(b) Includes Rx. 3,498, Collection charges in the Civil Department.

(c) Includes Rx. 529, Collection charges in the Civil Department.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	BURMA.		Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	England.	Exchange.	GRAND TOTAL.
		Upper.	Lower.									
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
Imperial	47,336	112,317	...	...	...	63,473	...	167,127	390,253	579	348	391,180
Provincial	...	...	72,694	139,945	30,693	28,931	333,188	987	606,438	...	...	606,438
Local	...	5,864	944	1,230	...	598	1,888	...	10,524	...	...	10,524
	47,336	118,181	73,6	141,175	30,693	93,002	335,076	168,114	1,007,215	579	348	1,008,142
		191,819										

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1892-93.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.								
					Deduct.											
Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advance paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
Rajputana.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tanks in Ajmere Sub-Collectorate	27,170	5,508	272	...	...	288	32,662	115,582	19,682	1,662	355	385	17	137,683	98	137,585
„ „ Beawar „ „	724	147	8	...	...	...	879	48,479	10,837	1,330	...	...	...	60,646	40	60,606
„ „ Todghur „ „	2,288	464	29	...	...	...	2,781	17,812	2,680	325	...	...	...	20,817	...	20,817
TOTAL	30,182	6,119	309	...	...	288	36,322	181,873	33,199	3,317	355	385	17	219,146	138	219,008
Baluchistan.																
Khush Dil Khan Reservoir	...	...	...	...	...	...	...	77,447	8,493	2,549	...	...	...	88,489	...	88,489
Nari Canal	...	...	...	...	...	...	...	2,171	499	33	...	...	...	2,703	...	2,703
Shebo Canal	157	36	...	20	...	...	213	54,204	8,002	2,290	1	52	...	64,549	37	64,512
Mackka Tanks and Zara Karez	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
TOTAL	157	36	...	20	...	...	213	134,882	17,100	4,941	1	52	...	156,976	37	156,939
Punjab.																
Upper Sutlej Inundation Canals	1,496	325	...	...	...	...	1,821	49,538	7,289	1,325	...	...	...	58,152	8	58,144
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	...	66,365	8,720	67	...	...	...	75,152	6,362	68,790
Shahpur and Sahiwal Canals	4,742	928	2	...	...	233	5,439	11,200	1,670	4	...	409	...	13,283	...	13,283
Madhopur Workshops	...	...	...	...	...	...	...	25,590	...	41,330	...	...	...	66,920	24,505	42,415
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	2,802	40,866	444	...	...	...	44,112	23	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	24	30,755
TOTAL	6,238	1,253	2	...	...	233	7,260	166,034	89,305	43,406	...	409	...	299,154	30,922	268,232
Bombay. Deccan and Gujarat.																
Lower Panjhra River Works	10	...	...	...	...	...	10	2,244	580	...	...	...	...	2,824	...	2,824
Kadva River Works	21	4	...	...	...	...	25	8,446	1,941	—225	...	...	...	10,162	...	10,162
Pravara River Works—Ojhar Canal	163	33	...	...	...	...	196	23,006	7,518	453	...	...	...	30,977	14	30,963
„ „ „ Lakh „	—41	—8	...	...	...	...	—49	390	167	17	...	...	...	574	...	574
Mutha Canals	3,224	996	...	...	...	...	4,220	21,058	10,357	972	...	...	...	32,387	15	32,372
Khari Cut	422	21	...	...	...	3	440	13,322	3,187	213	...	—3	...	16,719	18	16,701
Jamda Canal	75	15	...	...	...	...	90	78,401	19,136	1,273	...	...	...	98,810	2	98,808
Bhatodi Tank	...	...	...	...	...	...	...	27,384	7,018	935	...	...	...	35,337	69	35,268
Matoba Tank	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirsuphal Tank	451	112	...	...	...	...	563	16,064	3,629	286	...	...	...	19,979	...	19,979
Bhadalwadi Tank	...	...	...	...	...	...	...	15,700	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	...	...	...	...	...	...	...	3,004	766	23	...	...	...	3,793	...	3,793
Ashti Tank	129	13	...	...	...	...	142	60,523	14,418	812	...	...	...	75,753	539	75,214

Rewari Canal	38	10	...	...	...	...	48	4,681	969	2	...	...	...	5,652	...	5,652
Upper Mán River Works (*a*)	1	...	...	...	...	...	1	30,742	9,346	678	...	...	...	40,706	24	40,742
Yerla River Irrigation Works (*b*)	446	89	40	...	...	...	575	50,907	10,626	757	...	...	...	62,290	237	62,053
Maini Tank	...	...	...	...	...	...	...	26,653	9,836	331	...	...	...	36,820	54	36,766
Muchkundi Tank	...	...	...	...	...	...	...	11,184	2,637	228	...	...	...	14,049	27	14,022
Madag Tank	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	...	...	...	...	...	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	370	97	−45	...	...	...	422	15,628	4,123	928	...	...	...	20,679	7	20,672
Gokak Canal, Second Section	...	...	...	...	...	...	...	9,204	7,002	1,425	...	...	...	17,631	...	17,631
Ditto, Storage Works	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Mavinkop Tank	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761
Dambal Tank	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswad Tank	...	...	...	...	...	...	...	10,280	2,677	114	...	...	...	13,071	1	13,070
Kasurdi Tank	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	4	1	...	...	...	...	5	693	171	13	...	...	...	877	...	877
	5,313	1,383	−5	...	...	3	6,688	493,061	138,392	12,088	...	−3	...	643,538	1,029	642,509
Deduct—Outlay from Contributions (*c*)	164	...	...	...	...	...	164	2,161	1,065	...	...	...	...	(*c*)3,226	...	3,226
	5,149	1,383	−5	...	...	3	6,524	490,900	137,327	12,088	...	−3	...	640,312	1,029	639,283
Sindh.																
Alibhur Kachari Canal	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fuleli Canal	6,739	1,348	68	...	...	...	8,155	98,479	20,047	133	...	...	...	118,659	2	118,657
Great Marak Canal	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	16	132,875
	6,739	1,348	68	...	...	...	8,155	276,852	54,606	1,792	...	...	...	333,250	26	333,224
Deduct—Outlay from Contributions (*d*)	...	...	...	...	...	...	...	2,660	259	...	...	...	...	(*d*)2,919	...	2,919
	6,739	1,348	68	...	...	...	8,155	274,192	54,347	1,792	...	...	...	330,331	26	330,305
TOTAL	11,888	2,731	63	...	...	3	14,679	765,092	191,674	13,880	...	−3	...	970,643	1,055	969,588
Total Imperial	48,465	10,139	374	20	...	524	58,474	1,247,881	331,278	65,544	356	843	17	1,645,919	32,152	1,613,767
Carried forward	48,465	10,139	374	20	...	524	58,474	1,247,881	331,278	65,544	356	843	17	1,645,919	32,152	1,613,767

(*a*) Includes Gundowli Canal and Pingli Tank.
(*b*) Includes Yerla Canal and Nehr Tank.

(*c*) Khari Cut 2,451
Gokak Canal 775
3,226

(*d*) Fuleli Canal 1,006
Sukkur Canal 1,913
2,919

No. 60A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1892-93 —*concluded.*

IRRIGATION AND NAVIGATION —*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.								
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	48,465	10,139	374	20	...	524	58,474	1,247,881	331,278	65,544	356	843	17	1,645,919	32,152	1,613,767
Provincial.																
Bengal.																
Calcutta and Eastern Canals	4,209	968	1,680	435	...	...	7,292	(a)456,991	39,467	36,846	85	1,604	...	534,993	5,446	529,547
Sarun Project	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	...	67,007	50	66,957
Orissa Coast Canal	69	16	58	103	...	...	246	257,261	56,942	19,886	...	3,785	...	337,874	329	337,545
Damoodur Project	...	...	...	...	120	...	—120	9,063	9,486	710	...	...	...	19,259	4,625	14,634
Tirhoot Project	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	16	53,143
Hooghly Project	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	97	14,243
Remodelling Hidgellee Tidal Canal	3,382	255	195	...	...	...	3,832	32,599	8,614	6,341	...	...	...	47,554	1	47,553
Midnapore Canal	...	...	...	...	...	...	...	330	113	1,445	...	...	...	1,888	...	1,888
TOTAL	7,660	1,239	1,933	538	120	...	11,250	825,521	175,934	69,145	85	5,389	...	1,076,074	10,564	1,065,510
N.-W. Provinces and Oudh.																
Dún Canals	...	...	...	...	...	...	...	57,297	4,586	415	...	...	...	62,298	105	62,193
Rohilkund Canals	1,513	306	...	...	...	...	63	115,461	36,950	3,393	...	1,188	...	156,992	836	156,156
Bijnor Canals	2,546	580	...	...	...	...	3,126	10,029	692	...	...	...	...	10,721	...	10,721
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	52	7,436
,, ,, Survey	21	...	...	...	...	...	21	1,164	13,937	70	...	...	...	15,171	73	15,098
Sardah Canals	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Lower Ganges Canal	...	...	...	...	...	...	24	1,781	3,425	...	...	—24	...	5,182	...	5,182
Agra Canal	...	...	...	1	...	...	1	...	...	...	...	1	...	1	...	1
TOTAL	4,080	886	...	1	...	87	4,880	197,641	59,928	3,878	...	1,165	...	262,612	1,066	261,546

Madras.																	
Patha Cuddapah Tank Project	2,017	455	...	...	...	...	2,472	2,017	455	...	...	...	...	2,472	...	2,472
Poiney Anicut System	477	110	...	...	...	...	587	17,837	4,103	...	...	...	...	21,940	...	21,940
Chembrambakam Tank Project	...	..	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	*12*	62,442
Palar Anicut System	1,168	268	...	...	...	...	1,436	146,472	38,673	2,987	...	...	...	188,132	...	188,132
Chilka Lake Canal	...	...	...	...	...	...	...	2,445	562	17	...	...	...	3,024	...	3,024
Buckingham Canal	14,957	3,440	159	...	...	...	18,556	542,870	144,262	14,364	...	...	...	701,496	*14*	701,482
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	*117*	151,583
Ganjam-Gopalpur Canal	29	...	...	...	...	...	29	10,267	3,780	274	...	...	...	14,321	*11*	14,310
Pelandorai Anicut System	...	...	...	...	...	...	...	33,221	7,400	444	...	...	...	41,065	*80*	40,985
Tirukoilur do.	750	172	...	...	...	...	922	19,428	4,468	...	...	...	...	23,896	...	23,896
Arkenkota Channel	81	19	...	...	...	...	100	8,067	1,855	...	...	...	...	9,922	...	9,922
Shatiatope Anicut System	655	151	...	...	...	...	806	8,074	1,857	...	...	...	...	9,931	...	9,931
Sagiler Project	3,509	807	...	...	...	...	4,316	3,509	807	...	...	...	...	4,316	...	4,316
Donadapad Tank Project	1,578	362	...	...	...	...	1,940	1,578	362	...	...	...	...	1,940	...	1,940
Cumbum Tank System	46	11	...	...	...	...	57	3,777	869	...	...	...	...	4,646	...	4,646
Cheyar Anicut System	43	10	...	...	...	...	53	18,944	4,357	...	...	...	...	23,301	...	23,301
Lower Coleroon Anicut System	...	...	...	...	...	...	...	44,716	10,284	...	...	...	...	55,000	...	55,000
Vriddhachalam „ „	...	...	...	...	...	...	...	3,941	906	...	...	...	...	4 847	...	4,847
Mehmabhur „ „	...	...	...	...	...	...	...	5,629	1,295	...	...	...	...	6,924	...	6,924
Vallur „ „	...	...	...	...	...	...	...	5,055	1,163	...	...	...	...	6,218	...	6,218
Marudar „ „	...	...	...	...	...	...	...	3,259	750	...	...	...	...	4,009	...	4,009
Thadapali Channel	...	...	...	...	...	...	...	7,090	1,630	...	...	...	...	8,720	...	8,720
Kalingoroyen	...	...	...	...	...	...	...	4,377	1,007	...	...	...	...	5,384	...	5,384
TOTAL	25,310	5,805	159	...	...	...	31,274	1,071,533	264,554	19,571	...	...	...	1,355,658	*234*	1,355,424
Bombay.																
Gokak Canal, 1st Section, and Storage Works	531	29	*—35*	...	...	...	525	45,334	8,759	686	...	...	...	54,779	*21*	54,758
Total Provincial	37,581	7,959	2,057	539	*120*	*87*	47,929	2,140,029	509,175	93,280	85	6,554	...	2,749,123	11,885	2,737,238
Total Irrigation and Navigation	86,046	18,098	2,431	559	*120*	*611*	106,403	3,387,910	840,453	158,824	441	7,397	17	4,395,042	44,037	4,351,005
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankments	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
Total Agricultural	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
GRAND TOTAL Rx.	86,046	18,098	2,431	559	*120*	*611*	106,403	3,645,197	888,573	160,963	446	7,397	17	4,702,593	44,456	4,658,137

(*a*) Includes Rx. 249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1892-93.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunds.	Suspense.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.															
Tanks in Ajmere Sub-Collectorate	57	5,465	1,153	—124	...	...	6,551	1,617	28,542	17,047	430	..	8	...	47,644
„ in Beawar „ „	19	939	216	—18	...	...	1,156	935	24,196	17,587	526	...	36	...	43,280
„ in Todghur „ „	1	1,239	258	—7	...	...	1,491	923	13,845	8,969	233	...	...	...	23,970
TOTAL	77	7,643	1,627	—149	...	...	9,198	3,475	66,583	43,603	1,189	...	44	...	114,894
Baluchistan.															
Shebo Canal	...	821	292	17	...	...	1,130	...	2,424	1,973	56	...	...	...	4,453
Khush Dil Khan Reservoir	...	340	78	4	...	...	422	...	2,034	582	40	...	...	...	2,656
Zara Karez	...	...	...	...	...	...	...	...	66	15	1	...	.	...	82
TOTAL	...	1,161	370	21	...	...	1,552	...	4,524	2,570	97	...	...	...	7,191
Punjab.															
Upper Sutlej Inundation Canals	389	6,887	5,017	137	2	...	12,432	10,924	177,099	140,369	2,382	38	302	...	331,114
Lower Sutlej and Chenab Inundation Canals	3,986	*16,340	8,742	179	3	...	29,250	30,800	†592,805	188,381	2,154	77	79	...	814,296
Indus Inundation Canal	3,093	10,870	6,980	266	...	76	21,285	54,073	365,655	200,701	3,457	160	19	90	624,155
Shahpur Canals	750	1,203	789	...	...	...	2,742	4,352	19,204	4,681	206	...	68	...	28,511
Madhopur Workshops	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	8,218	35,300	21,528	582	5	76	65,709	100,149	1,155,224	541,420	20,123	23,817	468	90	1,841,291
Deduct—Outlay from Contributions from Zari-nagha Fund and Statute Labor	2,642	14,180	541	...	...	...	17,363	24,221	561,689	1,158	2	...	...	...	587,070
TOTAL	5,576	21,120	20,987	582	5	76	48,346	75,928	593,535	540,262	20,121	23,817	468	90	1,254,221
Bombay. Deccan and Gujarat.															
Khari Cut	...	239	148	...	...	...	387	...	2,228	1,586	7	...	...	...	3,821
Hartala Tank	...	28	36	...	...	...	64	...	329	209	...	...	296	...	834
Mhuswa Tank	...	53	68	5	...	...	126	...	1,038	777	22	15	9	...	1,861
Jamda Canal	73	541	512	20	...	...	1,146	223	15,510	8,851	251	8	33	...	24,876
Pravara River Works—Ojhar Canal	...	251	264	5	....	...	520	12	4,457	3,364	85	...	...	...	7,918
Bhatodi Tank	...	207	167	5	2	...	381	19	2,962	1,993	41	...	3	...	5,018
Matoba Tank	...	100	98	5	...	...	203	...	1,473	1,043	35	...	11	...	2,562
Kasurdi Tank	...	13	12	...	...	...	25	3	828	353	58	...	...	...	1,242
Shirsuphal Tank	...	188	228	10	...	...	426	...	1,577	1,327	40	...	...	...	2,944
Bhadalwadi Tank	25	97	169	5	...	...	296	64	1,109	939	35	...	...	...	2,147
Koregaon Tank	...	36	58	2	...	...	96	...	263	209	4	...	...	...	476
Ashti Tank	...	278	390	5	...	...	673	...	4,288	2,826	45	...	...	...	7,159
Rewari Canal	...	102	44	...	...	...	146	38	2,887	2,503	41	...	...	...	5,469
Upper Mán River Works	...	246	125	10	...	...	381	...	3,147	2,102	86	...	13	...	5,348
Yerla River Irrigation Works	...	403	171	10	...	...	584	...	5,902	3,826	104	...	2	...	9,834
Chickli Canal	...	54	20	1	...	...	75	...	1,303	1,296	29	...	...	...	2,628
Maini Tank	...	168	84	5	1	...	258	1,163	3,572	2,208	63	...	3	...	7,009
Muchkundi Tank	...	28	8	...	...	...	36	...	344	92	2	...	...	...	438
Gadikeri Tank	...	8	2	...	...	...	10	...	66	15	...	...	196	...	277

Dambal Tank	3	19	22	...	...	...	44	23	478	164	...	...	...	...	665
Medleri Tank	...	34	21	...	...	...	55	...	668	184	...	...	27	...	879
Madag Tank	...	59	31	...	...	...	90	50	3,215	1,483	54	...	...	...	4,802
Asundi Tank	10	62	33	...	...	...	105	10	422	134	...	...	..	...	566
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	19	60	5	...	...	84	...	47	119	5	...	...	...	171
Nilgund Tank	...	1	1	...	...	...	2	...	3	1	...	...	...	...	4
Sindh.															
Sukkur Canal	10	2,112	704	16	...	...	2,842	1,158	66,659	15,624	983	...	6	...	84,430
Ghar Canal	216	6,785	2,198	25	...	...	9,224	23,190	181,900	50,198	410	...	12	...	255,710
Mehrabwah Canal	...	14	26	*—1*	...	...	39	...	8,946	2,034	17	...	...	...	10,997
Alibhar Katchari Canal	...	*—260*	*—22*	...	...	...	—282	...	9,129	2,126	19	...	2	...	11,276
Great Marak Canal	785	1,202	773	*—4*	...	...	2,756	849	24,287	6,294	52	...	4	...	31,486
Surfrazwah Canal	45	787	302	*—1*	...	...	1,133	976	18,320	5,252	35	...	...	...	24,583
Fuleli Canal	1,136	7,584	2,190	32	283	...	11,225	1,834	348,938	82,065	1,017	...	361	..	434,215
	2,303	21,458	8,943	160	286	...	33,150	29,615	716,553	201,332	3,540	23	978	...	952,041
Deduct—Expenditure from Contributions (*a*)	...	...	...	...	...	...	...	845	248	...	...	...	...	...	(*a*)1,093
TOTAL	2,303	21,458	8,943	160	286	...	33,150	28,770	716,305	201,332	3,540	23	978	...	950,948
Total Imperial	7,956	51,382	31,927	614	291	76	92,246	108,173	1,380,947	787,767	24,947	23,840	1,490	90	2,327,254
Provincial.															
Bengal.															
Calcutta and Eastern Canals	*—2,850*	16,522	8,969	1,321	13	...	23,975	(*b*) 231,034	362,534	257,127	15,071	...	41	...	865,807
Orissa Coast Canal	...	4,549	2,412	666	5	...	7,632	...	34,994	13,057	5,786	...	44	...	53,881
Sarun Project	...	952	377	21	...	...	1,350	...	26,268	8,437	*—543*	...	...	...	34,162
TOTAL	*—2,850*	22,023	11,758	2,008	18	...	32,957	231,034	423,796	278,621	20,314	...	85	...	953,850
N.-W. Provinces and Oudh.															
Dún Canal	386	2,192	2,126	46		...	4,750	9,537	44,150	58,530	1,414	576	8	...	114,215
Rohilkund Canals	447	2,039	6,540	240	1	...	9,267	29,591	57,758	138,840	3,240	380	392	...	230,201
Bijnor Canals	143	212	759	6	7	...	1,127	2,816	5,632	7,200	133	...	541	...	16,322
Bundelkund Irrigation Works { Jhansi	35	187	160	5	...	...	387	} 2,727	7,794	8,258	124	...	8	...	18,911
Bundelkund Irrigation Works { Hamirpur	188	275	207	3	2	...	675								
TOTAL	1,199	4,905	(*c*)9,792	300	10	...	16,206	44,671	115,334	212,828	4,911	956	949	...	379,649
Madras.															
Chembrambakam Tank	*—48*	*—125*	*—40*	*—11*	...	...	*—224*	383	1,451	423	*—60*	...	...	...	2,197
Chilka Lake	...	73	17	...	...	...	90	...	1,210	272	...	...	...	...	1,482
Buckingham Canal	342	8,056	2,831	209	161	...	11,599	6,102	189,543	56,459	5,029	...	1,762	...	258,895
Madras W. S. and I. E. Project	*—280*	810	245	*—1*	...	...	774	*—926*	40,729	11,731	693	...	...	...	52,227
West Coast Canal	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	395	1,294	389	...	...	...	2,078	1,233	6,629	1,806	*—1*	...	...	...	9,667
Vadarniem Canal	...	314	83	...	1	...	398	15	1,803	483	...	...	...	...	2,301
Palar Anicut System	1,898	4,013	1,371	3	...	...	7,285	10,614	28,347	9,005	*—7*	...	...	...	47,959
Poiney ditto	759	661	330	...	...	...	1,750	1,286	2,340	843	...	...	...		4,469
Carried over	3,066	15,096	5,226	200	162	...	23,750	18,720	272,052	81,024	5,654	...	1,762	...	379,212
	—1,651	26,928	21,550	2,308	28	...	49,163	275,705	539,130	491,449	25,225	956	1,034	...	1,333,499

(*a*) Fuleli Canal . . . . Rx. 831
Jamda „ . . . . „ 262
„ 1,093

(*b*) This includes Rx. 136,361, being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(*c*) Includes Rx. 91, charges by the Civil Department for collection of Owners' Rates, etc.

* Includes Rx. 9,202 for statute labour.

† Includes Rx. 445,826 for statute labour.

No. 60 B.—DETAILED ACCOUNT of Expenditure against the Revenue Account of Minor Works and Navigation from Imperial and Provincial Funds, during, and to end of, the Year 1892-93 —*continued.*

IRRIGATION AND NAVIGATION —*continued.* Provincial —*continued.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunds.	Suspense.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought over	—1,651	26,928	21,550	2,308	28	...	49,163	275,705	539,130	491,449	25,225	956	1,034	...	1,333,499
Madras —continued.															
Brought forward	3,066	15,096	5,226	200	162	...	23,750	18,720	272,052	81,024	5,654	...	1,762	...	379,212
Cheyár Anicut System	2,541	1,886	1,020	...	...	...	5,447	8,758	5,851	3,369	...	...	...	...	17,978
Cumbum Tank	—4	533	121	...	...	...	650	16	1,369	317	64	...	...	...	1,766
Shatiatope	176	1,007	274	...	...	...	1,457	440	3,802	980	...	...	...	...	5,222
Vriddhachalam Anicut System	150	301	104	...	...	...	555	740	1,963	622	...	...	...	...	3,325
Mehmattur ditto	100	1,127	283	...	...	...	1,510	234	2,656	666	...	...	...	...	3,556
Vallur Anicut	...	125	28	...	...	...	153	33	197	52	...	...	...	...	282
Tirukoilur Anicut System	155	671	199	...	...	...	1,025	1,113	2,637	880	...	...	...	...	4,630
Lower Coleroon Anicut System	240	2,001	517	...	...	...	2,758	807	6,221	1,628	...	...	...	...	8,656
Thadapalli Channel	16	239	59	...	...	...	314	580	1,129	397	...	...	...	...	2,106
Arkenkota ditto	...	293	68	...	...	...	361	2	620	144	...	...	...	...	766
Marudur Anicut System	193	949	265	...	...	...	1,407	831	2,807	856	...	...	3	...	4,497
Dumagudiem Canal	...	...	...	...	...	...	...	...	873	208	...	...	...	...	1,081
Kalingarayen Channel	42	103	37	...	...	...	182	93	1,655	408	...	...	...	...	2,156
Ganjam-Gopálpur Canal	...	4	1	...	...	...	5	...	18	3	...	...	...	...	21
TOTAL	6,675	24,335	8,202	200	162	...	39,574	32,367	303,850	91,554	5,718	...	1,765	...	435,254
Bombay.															
Gokak Canal, 1st Section, and Storage Works	...	265	165	30	2	...	462	...	921	605	90	...	3	...	1,619
Total Provincial	5,024	51,528	29,917	2,538	192	...	89,199	308,072	843,901	583,608	31,033	956	2,802	...	1,770,372
Total Irrigation and Navigation	12,980	102,910	61,844	3,152	483	76	181,445	416,245	2,224,848	1,371,375	55,980	24,796	4,292	90	4,097,626
AGRICULTURAL.															
Provincial.															
Lower Burma.															
Irawaddy Embankment, Western Series	16,669	4,084	4,779	31	...	—91	25,472	86,379	92,418	41,649	1,546	23	...	290	222,305
Incorporated Local.															
Madras,															
Thadapalli Channel	15	...	...	...	...	...	15	615	...	...	...	...	...	...	615
Total Agricultural	16,684	4,084	4,779	31	...	—91	25,487	86,994	92,418	41,649	1,546	23	...	290	222,920
GRAND TOTAL Rx.	29,664	106,994	66,623	3,183	483	—15	206,932	503,239	2,317,266	1,413,024	57,526	24,819	4,292	380	4,320,546

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section K.—Buildings and Roads.

Revenue *Rx.* 653,188. Expenditure *Rx.* 5,846,480.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	146	...	45,274	...
	62	Expenditure	149	...	...	1,196,799
		Details of Imperial Expenditure on—				
	62C	New Works	153	506,733	...	...
	62D	Repairs	154	315,087	...	...
Civil Works	61	Receipts	146	...	607,914	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61.	148	551,476	...	...
	62	Expenditure	150	...	...	4,649,681
	62A	Ditto by Civil Department Imperial Funds	151	14,818	...	...
	62B	Details of Provincial and Local Fund Expenditure included in Account No. 62.	152	3,876,950	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	62E	New Buildings . . .	155	185,685	...	...
	F	Repairs to Buildings . . .	156	66,838	...	...
	G	New Roads	157	151,239	...	...
	H	Repairs to Roads . . .	157	69,021	...	...
	I	Miscellaneous—New Works .	158	18,215	...	...
	J	Miscellaneous—Repairs . .	158	1,283	...	...
		Provincial Expenditure—				
	K	New Buildings	159	622,042	...	...
	L	Repairs to Buildings . . .	159	160,194	...	...
	M	New Roads	160	226,155	...	...
	N	Repairs to Roads . . .	160	451,683	...	...
	O	Miscellaneous—New Works .	161	56,429	...	...
	P	Miscellaneous—Repairs . .	161	16,344	...	...
		Incorporated Local—				
	Q	New Buildings	162	33,781	...	...
	R	Repairs to Buildings . .	162	15,542	...	...
	S	New Roads	163	165,982	...	...
	T	Repairs to Roads . . .	163	214,502	...	...
	U	Miscellaneous—New Works .	164	26,833	...	...
	V	Miscellaneous—Repairs . .	164	10,749	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings . . .	165	11,013	...	...
	X	Repairs to Buildings . .	165	782	...	...
	Y	New Roads	165	541	...	...
	Z	Repairs to Roads . . .	166	824	...	...
	Aa	Miscellaneous—New Works .	166	281	...	...
	Ab	Miscellaneous—Repairs . .	166	434	...	...
		Provincial Expenditure—				
	Ac	New Buildings . . .	166	9,234	...	...
	Ad	Repairs to Buildings . . .	167	6,998	...	...
	Ae	New Roads	167	4,266	...	...
	Af	Repairs to Roads . . .	167	9,962	...	...
	Ag	Miscellaneous—New Works .	168	36,902	...	...

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and INDIA,

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS.			RAJPUTANA AND C.I.	RAJPUTANA.	CENTRAL INDIA.	COORG.			Mysore.
		Military.	Civil.	TOTAL.	Military.	Civil.	Civil.	Military.	Civil.	TOTAL.	Civil.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.											
Rents of buildings	1	30,014	116	30,130	421	1,072	957	...	97	97	...
Sales of buildings	2	1,344	69	1,413	...	...	...	...	...	...	...
„ barrack furniture	3	838	12	850	11	...	...	...	...	...	...
„ tools and plant	4	384	5	389	...	3	12	...	49	49	...
„ produce	5	274	...	274	22	86	3	...	...	...	...
„ old materials	6	2,680	20	2,700	4	...	28	...	15	15	...
Value of materials from old buildings	7	1,259	45	1,304	69	3	56	...	7	7	...
Unclaimed deposits	8	5	...	5	...	...	—40	...	...	...	...
Fines, refunds, and miscellaneous	9	1,672	168	1,840	...	18	189	...	17	17	...
Recoveries of advances made in England	10	44	...	44	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	11	...	...	...	...	...	...	...	...	...	...
	12	38,514	435	38,949	527	1,182	1,205	...	185	185	...
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 148	13	...	...	...	...	8	...	...	2,072	2,072	...
TOTAL	14	38,514	435	38,949	527	1,190	1,205	...	2,257	2,257	...

HEADS OF REVENUE.	No. of Items.	CENTRAL PROVINCES.			BURMA.						ASSAM.		
					Military.		Civil.		TOTAL.				
		Military.	Civil.	TOTAL.	Upper.	Lower.	Upper.	Lower.	Upper.	Lower.	Military.	Civil.	TOTAL
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.													
Rents of buildings	1	8	...	8	2,757	74	1,702	600	4,459	674	352	...	352
Sales of buildings	2	...	...	...	...	58	125	...	125	58	17	12	29
„ barrack furniture	3	...	...	...	19	42	...	...	19	42	...	...	...
„ tools and plant	4	...	...	...	...	...	188	...	188	...	...	...	...
„ produce	5	...	...	...	...	...	(a)24	...	24	...	...	...	...
„ old materials	6	...	...	...	...	...	6	...	6	...	...	...	...
Value of materials from old buildings	7	...	...	...	...	...	1	...	1	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	24	...	24	...	...	4	4
Fines, refunds, and miscellaneous	9	...	...	...	...	...	102	...	102	...	95	...	95
Recoveries of advances made in England	10	...	...	...	...	...	28	...	28	...	...	...	...
Sale-proceeds of grass of cemeteries	11	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	12	8	...	8	2,776	174	2,200	600	4,976	774	464	16	480
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 148	13	...	13,721	13,721	...	...	5,823	17,489	5,823	17,489	...	15,767	15,767
TOTAL	14	8	13,721	13,729	2,776	174	8,023	18,089	10,799	18,263	464	15,783	16,247

(a) Includes Rx. 19 realized by Civil Officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1892-93.

GENERAL.

No. of Items.	HYDERABAD.			PORT BLAIR.			BALUCHISTAN AGENCY.			TOTAL—INDIA, GENERAL.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	2,215	2,215	30,435	4,457	34,892
2	...	...	...	...	...	...	...	...	...	1,344	69	1,413
3	...	...	...	...	...	...	...	...	...	849	12	861
4	...	...	...	...	...	...	...	36	36	384	105	489
5	...	...	...	...	...	...	...	...	...	296	89	385
6	...	...	..	...	...	...	...	2	2	2,684	65	2,749
7	...	...	...	...	...	...	...	...	...	1,328	111	1,439
8	...	...	...	...	...	...	...	...	...	5	—40	—35
9	...	...	...	...	...	...	...	(a)1,048	1,048	1,672	1,440	3,112
10	...	...	...	...	...	...	...	...	...	44	...	44
11	...	*29	29	...	...	...	...	...	...	...	29	29
12	...	29	29	...	...	...	...	3,301	3,301	39,041	6,337	45,378
13	...	...	...	...	...	...	...	...	...	...	2,080	2,080
14	...	29	29	...	...	...	...	3,301	3,301	39,041	8,417	47,458

(a) Includes Rx. 790 Civil Officers' figures.

No. of Items.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	3	54	57	2	...	2	357	2,859	3,216	192	...	192	1,570	...	1,570	35,750	9,672	45,422
2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,419	206	1,625
3	...	...	...	...	...	...	8	...	8	...	...	...	...	...	86	1,004	12	1,016
4	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	384	294	678
5	...	...	...	26	...	26	2	...	2	2	...	2	36	...	36	362	113	475
6	...	...	...	...	...	...	4	...	4	27	...	27	90	...	90	2,805	71	2,876
7	...	...	...	...	...	...	...	...	...	...	...	...	2	...	2	1,330	@ 112	1,442
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	—12	—7
9	...	...	...	9	...	9	...	...	...	...	...	...	395	...	395	2,171	1,542	3,713
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	44	28	72
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29	29
12	3	55	58	37	...	37	371	2,859	3,230	221	...	221	2,179	...	2,179	45,274	12,067	57,341
13	...	82,997	82,997	...	101,858	101,858	...	62,429	62,429	...	108,083	108,083	...	141,229	141,229	...	551,476	551,476
14	3	83,052	83,055	37	101,858	101,895	371	65,288	65,659	221	108,083	108,304	2,179	141,229	143,408	45,274	563,543	608,817

Add—RECEIPTS IN ENGLAND:—

Royal Indian Civil Engineering College—Cooper's Hill:—

Fees and caution-money from Students	£	24,783		
Receipts from testing work done in the Laboratories, and Sale-proceeds of provisions and farm produce	„	2,921	...	27,704	27,704
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.		...	16,667	16,667
GRAND TOTAL			45,274	607,914	653,188

* Civil Officers' figures.

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS.

	India, General.		Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Coorg.	Rajputana.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
PROVINCIAL.												
By Public Works Department.												
Rents of buildings	...	...	1,366	...	6,205	1,325	6,172	1,520	1,204	4,165	9,659	31,616
Sales of buildings	...	...	...		2,503	5	751	499	1,004	...	200	4,962
„ tools and plant	...	...	55	...	36	97	1,171	76	218	2,569	165	4,387
„ produce	...	...	47	...	1	3	164	1,366	2,970	237	1,122	5,910
„ old materials	...	...	370	...	5	54	465	17,247	268	628	1,220	20,257
Value of materials from old buildings	...	...	1	...	12	26	264	128	...	9	9	449
Rents from Strand Bank, Maidan, etc.	...	...	...	...	...	...	4,618	...	...	...	...	4,618
Receipts from P. W. Workshops	...	...	...	...	...	...	...	9,070	...	177	...	9,247
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	2,794	...	...	...	2,794
Tolls on roads	...	...	...	...	...	...	...	...	...	...	61,253	61,253
Ferry receipts	...	...	2,652	...	...	1,320	...	3,942	...	...	...	7,914
Unclaimed deposits	...	...	...	...	...	...	—4	27	21	72	4	120
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	2,352	2,352
Fines, refunds, and miscellaneous	...	...	118	...	135	70	2,705	690	306	3,747	4,012	11,783
Recoveries of advances made in England	...	...	...	...	12	...	...	...	...	...	...	12
Total	...	...	4,609	...	8,909	2,900	16,306	37,359	5,991	11,604	79,996	167,674
By Civil Department.												
Rents of buildings	...	...	...	...	...	...	...	...	3,064	...	...	3,064
Sales of buildings	...	...	...	...	...	...	...	...	1,364	...	...	1,364
„ produce	...	...	6	...	4	...	...	2,221	...	...	1	2,232
Tolls on roads	...	...	66	...	...	...	...	...	8,057	...	...	8,123
Ferry receipts	...	...	1,100	...	...	2,398	22,395	54,740	18,359	...	...	98,992
Fees on masonry graves, etc.	...	...	72	...	116	...	229	311	317	378	203	1,626
Contributions	...	...	...	...	...	...	...	...	...	1,505	...	1,505
Fines, refunds, and miscellaneous	...	...	...	...	13	...	390	5	228	58	55	749
Total	...	...	1,244	...	133	2,398	23,014	57,277	31,389	1,941	259	117,655
Total Provincial	...	...	5,853	...	9,042	5,298	39,320	94,636	37,380	13,545	80,255	285,329
INCORPORATED LOCAL.												
By Public Works Department.												
Rents of buildings	...	2	...		...	44	...	306	...	...	...	352
Sales of buildings	...	...	...	...	...	10	...	315	...	...	...	325
„ tools and plant	...	...	...	...	...	1	...	76	...	...	...	77
„ produce	...	6	...	...	...	...	...	588	...	539	...	1,133
„ old materials	...	...	...	...	...	19	...	54	48	...	...	121
Value of materials from old buildings	...	...	...	...	...	...	...	5	...	...	...	5
Unclaimed deposits	...	...	...	...	...	...	...	5	...	...	...	5
Fines, refunds, and miscellaneous	...	...	...	...	...	39	...	9	84	62	...	194
Total	...	8	...	...	...	113	...	1,358	132	601	...	2,212
By Civil Department.												
Rents of buildings	...	...	3	...	...	...	167	...	754	...	207	1,131
Sales of buildings	...	...	268	...	...	...	19	...	292	490	11	1,080
„ old materials	...	...	42	...	...	...	23	...	696	538	...	1,299
„ produce	...	...	...	381	709	...	...	...	8,390	...	1,745	11,225
Tolls on roads	2,072	...	...	...	...	...	1	...	...	...	32,744	219,813
Canal and Ferry receipts		...	5,531	5,442	7,738	10,355	36,831	...	14,752	88,934	15,413	
Arboriculture	...	...	642	...	...	...	...	4,177	...	...	...	4,819
Toll on Steamers	...	...	...	...	...	...	...	1,017	...	...	...	1,017
Contributions	...	...	315	...	...	...	6,498	...	...	2,275	10,477	19,565
Fines, refunds, and miscellaneous	...	...	1,067	...	...	1	138	670	33	1,700	377	3,986
Total	2,072	...	7,868	5,823	8,447	10,356	43,677	5,864	24,917	93,937	60,974	263,935
Total Local	2,072	8	7,868	5,823	8,447	10,469	43,677	7,222	25,049	94,538	60,974	266,147
GRAND TOTAL as per Abstract Account No. 61	2,072	8	13,721	5,823	17,489	15,767	82,997	101,858	62,429	108,083	141,229	551,476

62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1892-93.

IMPERIAL.	INDIA, GENERAL.									Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
MILITARY WORKS.	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan	TOTAL.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
New Works (62C)	396,168	575	...	25	...	...	...	...	396,768	...	90,074	1,366	3,320	2,399	259	5,088	2,659	4,800	506,733
Repairs (62D)	256,541	3,940	...	3	...	...	...	...	260,484	309	11,711	8,192	4,411	1,530	942	13,672	5,207	8,629	315,087
Establishment	213,626	790	...	7	...	...	...	...	214,423	71	28,392	2,139	1,477	823	273	3,564	1,601	2,985	255,748
Tools and Plant	9,722	7	...	1	...	...	...	...	9,730	5	2,214	139	96	54	18	183	102	200	12,741
Suspense	27,687	288	...	...	...	...	...	...	27,975	...	...	...	...	...	...	*—2,024*	...	...	25,951
	903,744	5,600	...	36	...	...	...	...	909,380	385	132,391	11,836	9,304	4,806	1,492	20,483	9,569	16,614	1,116,260
Barrack furniture, including repairs and establishment	70,075	1,743	...	...	...	...	21	...	71,839	2	2,917	2,561	350	...	...	633	...	2,237	80,539
TOTAL	973,819	7,343	...	36	...	...	21	...	981,219	387	135,308	14,397	9,654	4,806	1,492	21,116	9,569	18,851	1,196,799
Deduct—Outlay in England £	*40,583*	...	...	...	...	...	...	...	*40,583*	...	...	...	...	...	...	*1*	...	*44*	*40,628*
Exchange	*24,416*	...	...	...	...	...	...	...	*24,416*	...	...	...	...	...	...	...	...	*27*	*24,443*
NET INDIA—MILITARY WORKS	908,820	7,343	...	36	...	...	21	...	916,220	387	135,308	14,397	9,654	4,806	1,492	21,115	9,569	18,780	1,131,728
CIVIL WORKS.																			
Civil Buildings—																			
New Works (62E)	10,754	2,579	1,864	1,090	...	1,732	1,250	29,420	48,689	1,449	94,056	...	1,555	12,445	5,976	8,983	1,558	10,974	185,685
Repairs (62F)	5,375	2,159	1,312	775	...	1,119	1,408	8,774	20,922	237	10,222	...	678	11,500	5,065	8,457	1,418	8,339	66,838
Communications—																			
New Works (62G)	...	12,856	844	2,726	...	...	...	12,227	28,653	...	61,407	15	58,759	...	...	1,533	...	872	151,239
Repairs (62H)	...	6,840	9,916	8,846	...	...	...	8,384	33,986	...	31,875	1,718	1,252	...	...	...	...	190	69,021
Mis. P. Improvements—																			
New Works (62I)	...	...	...	481	...	...	...	3,500	3,981	10	3,432	926	...	262	...	9,367	...	237	18,215
Repairs (62J)	...	...	...	45	...	...	...	9	54	...	615	...	...	...	...	...	...	614	1,283
TOTAL WORKS AND REPAIRS	16,129	24,434	13,936	13,963	...	2,851	2,658	62,314	136,285	1,696	201,607	2,659	62,244	24,207	11,041	28,340	2,976	21,226	492,281
Establishment	3,680	4,819	9,407	3,321	...	610	1,288	18,384	41,509	388	56,235	552	14,315	4,518	2,536	4,676	685	4,731	130,145
Tools and Plant	240	730	965	566	...	40	...	1,279	3,820	26	4,387	34	934	263	166	253	45	270	10,198
Suspense	*—3,856a*	...	*—163*	522	...	*—870*	...	*—949*	*—5,316*	...	*—775*	209	*—19*	*—1,128*	...	*—691*	...	...	*—7,720*
TOTAL	16,193	29,983	24,145	18,372	...	2,631	3,946	81,028	176,298	2,110	261,454	3,454	77,474	27,860	13,743	32,578	3,706	26,227	624,904
Deduct—Outlay in England £	(a) *81*	...	*603*	*363*	...	...	...	*14*	*1,061*	...	*361*	*368*	...	*293*	...	*324*	*1*	...	*2,408*
Exchange	(a) *49*	...	*363*	*218*	...	...	...	*8*	*638*	...	*217*	*222*	...	*177*	...	*195*	...	...	*1,449*
„ *Charges incurred on account of the Indo-European Tel. Dept. by Bombay P. W. Dept.*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*778*	*778*
NET INDIA—IMPERIAL CIVIL WORKS, carried forward	16,063	29,983	23,179	17,791	...	2,631	3,946	81,006	174,599	2,110	260,876	2,864	77,474	27,390	13,743	32,059	3,705	25,449	620,269
TOTAL MILITARY WORKS, carried forward	908,820	7,343	...	36	...	...	21	...	916,220	387	135,308	14,397	9,654	4,806	1,492	21,115	9,569	18,780	1,131,728

(a) Suspense balances held on the auxiliary Books of the Accountant General, P. W. Department.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS—*continued.*

	India, General.											Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Khorasan.	Bagdad.	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan	Total.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Military Works, Brought forward	...	...	908,820	7,343	...	36	...	...	21	...	916,220	387	135,308	14,397	9,654	4,806	1,492	21,115	9,569	18,780	1,131,728
Imperial Civil Works in India, Brought forward	...	...	16,063	29,983	23,179	17,791	...	2,631	3,946	81,006	174,599	2,110	260,876	2,864	77,474	27,390	13,743	32,059	3,705	25,449	620,269
Expenditure by Civil Officers from Imperial Funds as per Account No. 62A, page 151	9,685	100	...	1,226	27	...	503	...	...	3,277	14,818	...	...	...	...	...	...	...	...	...	14,818
Provincial and Incorporated Local Funds Expenditure as Account No. 62B, page 152	...	...	...	1,286	226	3,184	...	...	...	...	4,696	206,869	19,503	346,758	193,555	745,359	594,614	423,169	717,049	625,378	3,876,950
Total Civil Works	9,685	100	16,063	32,495	23,432	20,975	503	2,631	3,946	84,283	194,113	208,979	280,379	349,622	271,029	772,749	608,357	455,228	720,754	650,827	4,512,037
Grand Total, India	9,685	100	924,883	39,838	23,432	21,011	503	2,631	3,967	84,283	1,110,333	209,366	415,687	364,019	280,683	777,555	609,849	476,343	730,323	669,607	5,643,765

	£	£	£	
Add—Expenditure in England:—				
MILITARY WORKS—Stores for India	...	...	40,628	
CIVIL WORKS—				
Royal Indian Civil Engineering College, Cooper's Hill—				
Salaries of President, Professors, etc., wages of servants, provisions, and contingent expenses, and refund of caution-money to students	27,624			
Cost of alterations to the College buildings	560			
		28,184		
Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal Indian Engineering College	4,537			
Passage to India of officers on appointment	761			
Furlough pay and allowances of Military Officers in the Public Works Department	9,012			
Absentee allowances of Civil Officers in the Public Works Department	40,191			
Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in England	479			
Pay and expenses of a Mechanic superintending erection of Light-House apparatus, and of an officer attending the Railway Congress and professional fees, etc.	368			
		55,348		
Stores for India		2,408		
Total Civil Works			85,940	126,568
Exchange on Payments in England				76,147
GRAND TOTAL, MILITARY AND CIVIL WORKS				5,846,480

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,131,728	...	...	1,131,728	40,628	24,443	1,196,799
Civil Works	635,087	2,162,357	1,714,593	4,512,037	85,940	51,704	4,649,681

No. 62A.—ABSTRACT of EXPENDITURE on BUILDINGS and ROADS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL						
	Khorasan.	Bagdad.	Rajputana.	Mysore.	Baluchistan.	Central India.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL WORKS—							
Civil Buildings—							
New Works (62W) . . .	9,685	...	...	...	1,328	...	11,013
Repairs (62X)	...	100	...	...	655	27	782
Communications—							
New Works (62Y)	...	...	181	...	360	...	541
Repairs (62Z)	...	...	...	503	321	...	824
Miscellaneous Public Improvements—							
New Works (62Aa) . . .	...	...	240	...	41	...	281
Repairs (62Ab)	...	...	428	...	6	...	434
Total Works and Repairs . . .	9,685	100	849	503	2,711	27	13,875
Establishment	...	...	377	...	354	...	731
Miscellaneous	...	...	...	...	212	...	212
TOTAL IMPERIAL .	9,685	100	1,226	503	3,277	27	14,818

No. 62B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS.

	India, General.				Burma.								
	Rajputana.	Central India.	Coorg.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Buildings—													
New Works (62K)	...	...	...	55,153	...	105,536	15,110	88,098	76,640	83,502	100,203	97,800	622,042
Repairs (62L)	...	...	...	6,987	...	12,584	6,480	27,886	28,182	23,850	18,780	35,445	160,194
Communications—													
New Works (62M)	...	...	...	31,680	...	24,516	34,738	32,949	23,839	30,716	24,084	23,633	226,155
Repairs (62N)	...	...	...	40,602	...	56,283	36,738	51,160	85,595	86,087	11,488	83,730	451,683
Miscellaneous Public Improvements—													
New Works (62O)	...	...	...	1,565	...	1,267	3,358	—874	39,667	8,225	302	2,919	56,429
Repairs (62P)	...	...	...	20	...	854	44	5,898	704	4,162	1,314	3,348	16,344
TOTAL WORKS AND REPAIRS	...	...	...	136,007	...	201,040	96,468	205,117	254,627	236,542	156,171	246,875	1,532,847
Establishment	...	...	...	33,534	...	44,894	32,267	71,990	74,746	71,142	50,822	92,719	472,114
Tools and Plant	...	...	...	4,992	...	5,144	1,862	2,697	3,509	4,490	14,194	4,847	41,735
Suspense	...	...	...	87	...	21,755	—496	—7,411	—9,460	—4,957	—5,878	3,556	—2,804
TOTAL	...	...	...	174,620	...	272,833	130,101	272,393	323,422	307,217	215,309	347,997	2,043,892
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Ac)	...	...	...	...	...	...	...	591	1,404	...	7,239	...	9,234
Repairs (62Ad)	...	...	...	...	...	...	...	1,376	5,183	...	439	...	6,998
Communications—													
New Works (62Ae)	...	...	...	...	...	...	1,991	594	311	...	1,370	...	4,266
Repairs (62Af)	...	...	...	...	...	...	...	4,374	2,640	...	2,948	...	9,962
Miscellaneous Public Improvements—													
New Works (62Ag)	...	...	...	...	...	...	...	5,524	3,752	...	26,407	1,219	36,902
Repairs (62 Ah)	...	...	...	...	...	...	...	1,318	7,679	...	82	1,662	10,741
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	1,991	13,777	20,969	...	38,485	2,881	78,103
Establishment	...	...	...	38	...	...	85	4,271	4,639	1,796	...	...	10,829
Tools and Plant	...	...	...	...	...	...	...	72	299	...	...	...	371
Miscellaneous	...	...	...	223	...	23,625	...	...	2,974	1,485	...	855	29,162
TOTAL	...	...	...	261	...	23,625	2,076	18,120	28,881	3,281	38,485	3,736	118,465
TOTAL PROVINCIAL	...	...	...	174,881	...	296,458	132,177	290,513	352,303	310,498	253,794	351,733	2,162,357
INCORPORATED LOCAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works (62Q)	...	...	...	374	850	1,148	107	...	10,171	10,218	385	10,528	33,781
Repairs (62R)	5	...	...	...	...	93	224	...	5,546	9,367	...	307	15,542
Communications—													
New Works (62S)	184	...	1,111	9,160	248	15,506	29,768	...	54,905	12,649	4,033	38,418	165,982
Repairs (62T)	752	...	1,134	3,371	170	7,039	21,717	...	71,207	42,257	9,726	57,129	214,502
Miscellaneous Public Improvements—													
New Works (62U)	...	...	165	21	2,543	6,631	3,469	...	80	8,028	292	5,604	26,833
Repairs (62V)	...	...	72	...	...	1,577	1,454	...	1,675	5,418	84	469	10,749
TOTAL WORKS AND REPAIRS	941	...	2,482	12,926	3,811	31,994	56,739	...	143,584	87,937	14,520	112,455	467,389
Establishment	94	...	620	...	1,182	7,255	4,585	...	39,540	12,286	3,130	13,990	82,682
Tools and Plant	14	...	37	...	57	473	...	...	1,702	370	1,611	1,775	6,039
Suspense	...	...	...	...	...	...	...	...	...	...	...	2	2
TOTAL	1,049	...	3,139	12,926	5,050	39,722	61,324	...	184,826	100,593	19,261	128,222	556,112
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Ai)	10	50	...	142	833	...	...	18,286	3,707	...	13,430	6,407	42,865
Repairs (62Aj)	85	94	...	120	51	1	...	12,133	6,318	...	7,260	6,054	32,116
Communications—													
New Works (62Ak)	...	6	...	790	4,174	3,005	25	124,951	4,369	...	71,448	15,743	224,511
Repairs (62Al)	24	51	...	11,941	1,800	3,824	...	218,828	29,794	...	260,207	47,023	573,492
Miscellaneous Public Improvements—													
New Works (62Am)	...	...	...	670	5,667	1,170	...	10,798	350	...	10,699	28,779	58,133
Repairs (62An)	118	1	...	1,174	1,190	887	...	3,178	245	...	15,555	15,358	37,706
TOTAL WORKS AND REPAIRS	237	202	...	14,837	13,715	8,887	25	388,174	44,783	...	378,599	119,364	968,823
Establishment	...	24	45	4,022	536	1,126	...	63,315	10,743	896	62,121	22,966	165,794
Tools and Plant	...	...	...	105	79	13	...	3,357	1,398	...	2,875	942	8,769
Miscellaneous	...	...	...	98	123	552	29	...	561	11,182	399	2,151	15,095
TOTAL	237	226	45	19,062	14,453	10,578	54	454,846	57,485	12,078	443,994	145,423	1,158,481
TOTAL INCORPORATED LOCAL	1,286	226	3,184	31,988	19,503	50,300	61,378	454,846	242,311	112,671	463,255	273,645	1,714,593
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 62	1,286	226	3,184	206,869	19,503	346,758	193,555	745,359	594,614	423,169	717,049	625,378	3,876,950

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops.													Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Petty Works.	Mobilization Works.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Old buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.													
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	29,155	11,626	78	...	57,865	9,659	9,711	17,153	115	688	3,339	2,415	29,925	2,063	51,424	18,769	20,026	1,089	4,330	93,448	5,707	25,128	11,293	...	405,006	*8,838*	396,168
Rajputana and Central India	...	...	...	...	307	267	...	...	...	...	...	...	...	...	...	...	...	...	...	466	...	...	...	...	1,040	*465*	575
Coorg	...	...	...	...	...	...	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	...	25
Upper Burma	13,860	...	...	...	...	...	5,246	...	653	...	...	...	37,334	...	14	14,476	3,110	...	1,465	11,127	2,789	...	...	...	90,074	...	90,074
Lower Burma	1,331	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—7	...	...	...	42	...	...	...	...	1,366	...	1,366
Assam	...	...	...	...	...	...	...	548	...	...	...	...	527	...	...	...	...	...	1,106	1,139	...	...	...	...	3,320	...	3,320
Bengal	16	...	...	...	...	...	...	...	...	...	...	...	2,383	...	...	...	...	...	...	...	...	...	...	...	2,399	...	2,399
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	259	...	...	...	...	...	259	...	259
Punjab	...	...	...	...	...	...	...	...	...	...	...	569	—56	...	...	...	585	...	16	6,474	...	...	...	...	7,588	*2,500*	5,088
Madras	1,364	...	196	...	...	...	1,121	...	...	...	...	...	299	...	...	83	...	...	...	...	...	...	...	...	3,063	*404*	2,659
Bombay	1,847	...	406	...	10	501	...	...	...	...	...	...	44	...	...	...	174	245	...	1,565	197	...	...	...	4,989	*189*	4,800
TOTAL	47,573	116,26	680	...	58,182	10,427	16,103	17,701	768	688	3,339	2,984	70,456	2,063	51,438	33,321	23,895	1,334	7,176	114,261	8,693	25,128	11,293	...	519,129	*12,396*	506,733

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

PROVINCES.	ACCOMMODATION FOR TROOPS.											Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Cantonment Roads.	Fortifications.	Dockyard or Naval.	Rent of buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery	Buildings for Native Infantry.															
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	61,602	11,314	...	...	2,638	2,399	3,258	...	1,619	54	8,526	1,279	6,690	6,668	14,065	2,758	12,484	60,143	...	13,200	1,486	15,441	40,824	266,448	9,907	256,541
Rajputana and Central India	1,121	445	...	...	...	249	...	...	237	...	824	...	...	82	138	...	...	458	...	...	...	229	166	3,949	9	3,940
Coorg	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3
Central Provinces	...	...	...	...	...	...	...	...	...	...	146	...	...	...	67	...	34	...	...	...	...	...	62	309	...	309
Upper Burma	2,302	...	...	...	455	45	231	...	...	...	4,210	...	...	789	1,457	...	...	1,339	...	590	...	293	...	11,711	...	11,711
Lower Burma	3,739	...	...	...	...	...	143	...	...	...	1,004	31	228	861	188	...	...	1,140	...	622	...	236	...	8,192	...	8,192
Assam	...	...	...	...	...	220	...	...	...	...	1,210	...	...	...	298	...	1,262	895	...	242	...	284	...	4,411	...	4,411
Bengal	...	...	...	...	...	...	...	...	...	...	396	...	54	58	185	...	...	269	189	120	...	259	...	1,530	...	1,530
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	549	...	...	327	...	101	...	...	...	977	35	942
Punjab	187	...	...	...	...	...	...	...	460	328	2,154	...	57	43	651	169	6,557	1,547	...	1,519	...	...	...	13,672	...	13,672
Madras	1,084	352	32	...	348	...	49	...	...	...	713	5	45	254	702	...	651	99	...	161	...	712	...	5,207	...	5,207
Bombay	2,227	617	...	...	...	..	106	...	94	...	1,040	6	210	243	1,526	327	72	2,081	...	80	...	...	...	8,629	...	8,629
TOTAL	72,262	12,728	32	...	3,444	2,913	3,787	...	2,410	382	20,223	1,321	7,284	8,998	19,826	3,254	21,060	68,298	189	16,635	1,486	17,454	41,052	325,038	9,951	315,087

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works . .	...	...	...	...	...	10	...	...	...	...	5	...	...	...	...	...	10,215	...	...	...	...	...	845	11,075	*321*	10,754
Rajputana . . .	...	...	...	...	...	158	*—210*	...	...	...	1,245	405	...	605	6	...	47	1,392	92	...	...	239	...	3,979	*1,400*	2,579
Central India . .	...	...	...	...	...	175	13	...	...	...	264	...	...	...	...	19	168	767	...	86	...	21	854	2,367	*503*	1,864
Coorg	...	47	...	...	...	37	...	...	19	1	...	...	...	...	243	89	...	198	348	...	...	...	108	1,090	...	1,090
Hyderabad . . .	...	...	...	...	...	136	...	...	...	1,391	...	...	...	...	...	...	205	...	...	...	...	...	...	1,732	...	1,732
Port Blair . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,250	...	...	...	...	...	1,250	...	1,250
Baluchistan . .	...	...	...	...	...	2,605	64	...	55	...	18,755	...	...	...	...	2,028	84	11	3,778	167	...	672	1,201	29,420	...	29,420
Central Provinces . .	...	...	...	...	...	355	1,094	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,449	...	1,449
Upper Burma . .	...	...	...	...	...	1,170	1,974	...	...	56	...	...	...	...	...	11,531	810	15,368	35,122	3,772	...	...	24,253	94,056	...	94,056
Assam . . .	...	...	...	...	...	205	1,350	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,555	...	1,555
Bengal . . .	...	...	...	130	944	1,164	1,257	14,656	290	...	3,677	...	276	...	...	...	...	...	...	...	51	...	...	12,445	...	12,445
N.-W. P. and Oudh .	1,231	...	...	3,320	...	1,124	62	...	...	239	...	...	...	...	...	...	...	...	...	...	...	...	...	5,976	...	5,976
Punjab	...	...	...	...	...	693	1,369	5,812	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,109	8,983	...	8,983
Madras . . .	...	...	...	...	...	634	924	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,558	...	1,558
Bombay . . .	...	421	5,584	70	336	818	356	...	13	...	452	...	...	...	33	...	...	90	2,621	594	...	...	102	11,490	*516*	10,974
TOTAL .	1,231	468	5,584	3,520	1,280	9,284	8,253	10,468	377	1,687	24,398	405	276	605	282	13,667	11,529	19,076	41,961	4,619	51	932	28,472	188,425	*2,740*	185,685

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	45	48	...	...	27	...	...	...	...	...	27	5,134	...	...	...	...	...	479	5,760	385	5,375
Rajputana	...	...	...	...	...	73	122	...	...	762	12	...	...	...	284	127	183	132	189	...	...	269	6	2,159	...	2,159
Central India	...	...	...	46	...	118	72	10	303	248	26	...	...	...	...	20	98	171	21	52	...	131	844	2,160	848	1,312
Coorg	46	8	...	...	...	20	8	...	216	...	...	97	...	...	81	...	3	17	60	20	...	114	87	777	2	775
Hyderabad	...	...	...	...	...	237	26	...	840	...	...	...	...	...	...	...	16	...	...	...	...	...	...	1,119	...	1,119
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,408	...	...	...	...	...	1,408	...	1,408
Baluchistan	15	...	...	...	...	92	116	...	...	2,540	...	40	...	...	...	815	27	113	1,655	434	...	1,005	1,922	8,774	...	8,774
Central Provinces	...	...	...	...	...	179	58	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	237	...	237
Upper Burma	...	...	...	...	...	317	118	...	530	...	...	...	...	...	...	1,485	371	699	4,511	187	...	...	2,004	10,222	...	10,222
Assam	...	...	...	...	...	331	323	...	...	...	...	...	...	24	...	...	...	...	...	...	...	...	...	678	...	678
Bengal	...	...	761	1,465	634	1,293	922	6,644	...	26	...	127	45	...	...	...	...	...	...	...	25	...	202	12,144	644	11,500
N.-W. P. and Oudh	51	60	...	2,652	...	1,485	408	194	83	...	...	6	...	126	...	...	...	...	...	...	...	...	...	5,065	...	5,065
Punjab	...	...	...	...	...	1,510	886	5,412	...	...	...	...	...	...	...	...	...	...	...	...	...	...	649	8,457	...	8,457
Madras	...	...	...	...	...	1,006	412	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,418	...	1,418
Bombay	...	208	3,634	7	450	1,271	1,569	...	...	412	...	84	...	...	12	23	...	66	362	27	...	...	214	8,339	...	8,339
TOTAL	112	276	4,395	4,170	1,084	7,977	5,088	12,260	1,972	4,015	38	354	45	150	377	2,497	5,832	2,606	6,798	720	25	1,519	6,407	68,717	1,879	66,838

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	13,104	...	...	...	...	20	...	13,124	268	12,856
Central India	1,357	...	...	...	...	...	...	1,357	513	844
Coorg	2,164	...	...	...	525	...	37	2,726	...	2,726
Baluchistan	...	10,420	...	...	...	1,807	...	12,227	...	12,227
Upper Burma	24,251	28,745	4,340	3,427	355	289	...	61,407	...	61,407
Lower Burma	15	...	...	...	...	...	...	15	...	15
Assam	58,110	649	...	...	...	...	...	58,759	...	58,759
Punjab	1,533	...	...	...	...	...	...	1,533	...	1,533
Bombay	...	...	872	...	...	...	...	872	...	872
TOTAL	100,534	39,814	5,212	3,427	880	2,116	37	152,020	781	151,239

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Arboriculture.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	8	6,166	859	...	...	7	175	...	7,215	375	6,840
Central India	...	11,352	...	...	...	233	18	...	11,603	1,687	9,916
Coorg	...	8,834	...	...	...	...	...	12	8,846	...	8,846
Baluchistan	...	...	7,235	...	...	...	1,149	...	8,384	...	8,384
Upper Burma	...	10,569	19,576	1,631	75	5	19	...	31,875	...	31,875
Lower Burma	...	...	1,718	...	...	...	...	...	1,718	...	1,718
Assam	...	1,252	...	...	...	...	...	...	1,252	...	1,252
Bombay	...	...	...	190	...	...	...	...	190	...	190
TOTAL	8	38,173	29,388	1,821	75	245	1,361	12	71,083	2,062	69,021

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	711	...	...	...	...	1,974	2,685	*2,685*	...
Coorg	...	...	...	966	214	...	...	...	7	1,187	*706*	481
Baluchistan	...	38	...	3,462	...	...	...	...	...	3,500	...	3,500
Central Provinces	...	...	...	...	...	...	...	10	...	10	...	10
Upper Burma	...	...	...	1,084	...	...	...	...	2,348	3,432	...	3,432
Lower Burma	...	...	...	...	...	...	926	...	...	926	...	926
Bengal	...	...	...	...	...	...	...	262	...	262	...	262
Punjab	...	...	...	9,367	...	...	...	...	...	9,367	...	9,367
Bombay	...	...	...	102	...	...	95	...	40	237	...	237
TOTAL	...	38	...	15,692	214	...	1,021	272	4,369	21,606	*3,391*	18,215

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	1,252	...	...	...	...	75	1,327	*1,327*	...
Coorg	...	...	...	55	...	...	...	...	13	68	*23*	45
Baluchistan	...	...	...	9	...	...	...	...	...	9	...	9
Upper Burma	...	...	...	...	...	...	...	...	615	615	...	615
Bombay	...	...	...	145	...	161	55	...	253	614	...	614
TOTAL	...	...	...	1,461	...	161	55	...	956	2,633	*1,350*	1,283

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, etc.	Secretariat Offices.	Circuit-houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Political Agencies.	Stamps and Stationery.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces .	621	...	12	...	...	389	...	261	104	517	2,132	...	...	...	10	18,517	69	19,288	9,878	813	1,471	...	274	1,426	1,201	56,983	*1,830*	55,153
Lower Burma . .	...	209	...	341	789	...	...	6,502	154	...	...	...	...	...	...	14,353	235	41,013	20,826	144	612	...	...	581	19,777	105,536	...	105,536
Assam . . .	143	...	...	...	...	...	...	160	52	...	...	...	...	...	201	5,518	497	1,917	745	2,234	647	10	137	512	3,093	15,866	*756*	15,110
Bengal . . .	...	36	...	...	...	2,580	...	1,427	586	..	28,280	9	...	66	111	5,560	3,079	9,408	2,470	22,165	10,448	138	...	282	5,268	91,913	*3,815*	88,098
N.-W. P. and Oudh .	...	...	...	...	...	1,374	...	2,534	5,433	..	16,729	425	...	...	1,644	12,246	813	12,628	7,573	1,492	15,444	...	150	3,621	846	82,952	*6,312*	76,640
Punjab . . .	...	...	700	...	...	1,178	..	2,178	960	...	10,459	111	...	...	5,799	5,958	2,264	20,908	9,791	20,146	9,007	...	253	3,215	1,581	94,508	*11,006*	83,502
Madras . . .	140	...	996	...	...	349	...	2,831	492	...	23,342	156	469	...	196	23,159	956	6,311	6,037	17,602	6,374	4,792	472	5,105	569	100,348	*145*	100,203
Bombay . . .	687	275	...	...	...	1,313	...	6,111	29	...	13,653	...	1,072	...	141	3,127	582	35,539	11,719	9,936	24,263	89	287	118	1,860	110,741	*12,941*	97,800
TOTAL .	1,591	520	1,708	341	789	7,183	...	22,004	7,810	517	94,595	701	1,541	66	8,102	88,438	8,495	147,012	69,039	74,532	68,266	5,029	1,573	14,860	34,135	658,847	*36,805*	622,042

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Circuit-houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agencies.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Government Experimental Farms.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces .	41	...	10	...	..	1	...	340	54	263	589	...	...	...	24	1,066	367	1,057	1,942	93	186	...	3	975	...	9	7,020	*33*	6,987
Lower Burma .	...	350	...	322	667	...	...	886	227	...	...	...	...	47	...	2,277	884	1,275	614	395	181	...	...	845	...	3,614	12,584	...	12,584
Assam . .	...	...	...	...	...	...	...	266	141	...	...	...	...	34	35	1,828	412	585	344	504	56	...	15	1,139	...	1,121	6,480	...	6,480
Bengal . .	...	488	...	...	...	...	...	2,444	2,153	...	2,157	394	965	...	558	4,266	825	3,977	1,457	2,238	2,531	77	...	2,446	...	969	27,945	*59*	27,886
N.-W. P. and Oudh . .	...	...	...	...	...	757	...	1,121	219	...	8,958	161	...	...	595	1,985	1,059	1,771	7,794	1,805	976	9	151	637	184	471	28,653	*471*	28,182
Punjab . .	...	...	57	...	...	346	...	1,288	625	...	3,661	129	...	161	2,306	1,009	1,874	5,348	4,970	721	782	1	55	1,091	...	336	24,760	*910*	23,850
Madras . .	...	...	330	...	...	226	...	3,424	165	...	2,282	273	...	...	474	633	1,780	2,053	1,056	841	920	34	20	3,465	...	804	18,780	...	18,780
Bombay . .	266	435	...	...	...	105	17	2,493	254	...	8,025	...	...	744	1,708	2,739	3,127	2,022	4,665	2,887	3,870	7	170	1,189	...	1,033	35,756	*311*	35,445
TOTAL .	307	1,273	397	322	667	1,435	17	12,262	3,838	263	25,672	957	965	986	5,700	15,803	10,328	18,088	22,842	9,484	9,502	128	414	11,787	184	8,357	161,978	*1,784*	160,194

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	6,837	28,654	...	...	213	...	938	...	...	36,642	*4,962*	31,680
Lower Burma	12,062	3,725	1,404	7,325	...	...	...	...	...	24,516	...	24,516
Assam	980	32,774	159	41	161	...	1,414	...	...	35,529	*791*	34,738
Bengal	27,069	7,111	...	...	...	...	121	...	...	34,301	*1,352*	32,949
N.-W. P. and Oudh	18,489	...	...	...	3,362	...	2,060	...	...	23,911	*72*	23,839
Punjab	16,354	10,820	...	...	25	...	3,517	...	...	30,716	...	30,716
Madras	24,084	...	...	...	...	...	...	...	...	24,084	...	24,084
Bombay	7,925	13,565	2,371	...	...	...	169	...	...	24,030	*397*	23,633
TOTAL	113,800	96,649	3,934	7,366	3,761	...	8,219	...	...	233,729	*7,574*	226,155

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	22,503	16,895	...	...	1,157	...	153	...	...	40,708	*106*	40,602
Lower Burma	46,071	9,179	954	79	...	...	...	...	...	56,283	...	56,283
Assam	8,019	22,196	820	...	3,179	...	2,574	...	...	36,788	*50*	36,738
Bengal	44,506	6,664	...	...	...	...	42	...	...	51,212	*52*	51,160
N.-W. P. and Oudh	75,781	6	6	...	8,408	...	3,057	...	...	87,258	*1,663*	85,595
Punjab	50,465	19,535	...	...	11,087	...	5,000	...	...	86,087	...	86,087
Madras	11,488	...	...	...	...	...	...	...	...	11,488	...	11,488
Bombay	59,603	18,548	4,431	122	...	...	970	72	...	83,746	*16*	83,730
TOTAL	318,436	93,023	6,211	201	23,831	...	11,796	72	...	453,570	*1,887*	451,683

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	10	...	...	37,479	976	...	...	94	820	39,379	*37,814*	1,565
Lower Burma	5	...	...	...	...	200	126	..	936	1,267	...	1,267
Assam	...	...	...	1,083	8	...	...	...	2,994	4,085	*727*	3,358
Bengal	...	...	...	232	...	310	595	...	*—117*	1,020	*1,894*	*—874*
N.-W. P. and Oudh	3,873	...	...	34,542	7,990	...	...	...	4,778	51,183	*11,516*	39,667
Punjab	17	...	2,584	34,449	11,831	...	...	...	19	48,900	*40,675*	8,225
Madras	290	...	...	27	...	...	...	...	...	317	*15*	302
Bombay	...	...	639	110	1,191	146	...	...	833	2,919	...	2,919
TOTAL	4,195	...	3,223	107,922	21,996	656	721	94	10,263	149,070	*92,641*	56,429

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	238	16	...	...	...	1,016	1,270	*1,250*	20
Lower Burma	...	...	...	28	...	129	678	...	19	854	...	854
Assam	...	...	...	44	...	...	...	...	...	44	...	44
Bengal	...	...	...	...	...	1,828	5	...	4,070	5,903	*5*	5,898
N.-W. P. and Oudh	349	...	...	177	247	...	...	...	...	773	*69*	704
Punjab	156	...	3,974	32	...	...	...	...	...	4,162	...	4,162
Madras	1,187	...	...	2	90	...	..	...	35	1,314	...	1,314
Bombay	...	...	40	...	...	322	106	...	2,880	3,348	...	3,348
TOTAL	1,692	...	4,014	521	353	2,279	789	...	8,020	17,668	*1,324*	16,344

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	...	...	...	...	...	...	374	...	...	374	...	374
Upper Rurma	...	...	...	...	...	...	...	...	...	850	...	...	850	...	850
Lower Burma	...	...	...	...	...	...	...	...	...	403	745	...	1,148	...	1,148
Assam	...	...	...	...	...	...	...	...	...	13	94	...	107	...	107
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	6,129	16,454	196	...	22,779	*12,608*	10,171
Punjab	...	...	109	...	*—100*	2	...	93	3,919	3,966	2,229	...	10,218	...	10,218
Madras	...	...	...	...	...	...	...	...	...	...	...	385	385	...	385
Bombay	...	...	...	...	...	...	...	...	8,326	2,194	...	8	10,528	...	10,528
TOTAL	...	...	109	...	*—100*	2	...	93	18,374	24,254	3,264	393	46,389	*12,608*	33,781

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	...	5	...	...	5	...	5
Lower Burma	...	...	...	...	...	...	...	...	16	77	...	...	93	...	93
Assam	...	...	...	...	...	...	...	...	...	...	224	...	224	...	224
N.-W. P. and Oudh	...	...	...	...	31	...	...	...	2,718	2,574	257	...	5,580	*34*	5,546
Punjab	...	...	1,890	96	200	578	...	359	3,439	1,864	941	...	9,367	...	9,367
Bombay	...	...	...	...	...	...	...	...	47	182	...	78	307	...	307
TOTAL	...	...	1,890	96	231	578	...	359	6,220	4,702	1,422	78	15,576	*34*	15,542

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	184	...	...	...	...	...	...	...	...	184	...	184
Coorg	117	...	411	...	...	530	...	34	...	19	1,111	...	1,111
Central Provinces	160	8,832	...	...	...	...	...	168	...	...	9,160	...	9,160
Upper Burma	...	...	248	...	...	...	...	...	...	...	248	...	248
Lower Burma	...	...	15,158	348	...	...	...	...	...	...	15,506	...	15,506
Assam	1,842	26,464	...	47	...	633	...	782	...	...	29,768	...	29,768
N.-W. P. and Oudh	28,263	20,050	6,487	61	...	...	...	581	...	...	55,442	537	54,905
Punjab	3,141	...	...	3,392	5,371	...	...	745	...	...	12,649	...	12,649
Madras	2,843	...	15	...	...	1,175	...	...	...	...	4,033	...	4,033
Bombay	14,296	16,569	3,227	2,766	333	...	...	1,227	...	...	38,418	...	38,418
TOTAL	50,662	72,099	25,546	6,614	5,704	2,338	...	3,537	...	19	166,519	537	165,982

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	390	362	...	...	...	...	...	...	...	...	752	...	752
Coorg	201	...	709	...	...	70	...	147	...	7	1,134	...	1,134
Central Provinces	2,073	1,298	...	...	...	...	...	...	...	...	3,371	...	3,371
Upper Burma	...	...	170	...	...	...	...	...	...	...	170	...	170
Lower Burma	...	...	6,951	88	...	...	...	...	...	...	7,039	...	7,039
Assam	218	17,342	...	2,596	...	362	...	1,199	...	...	21,717	...	21,717
N.-W. P. and Oudh	59,673	9,335	2,654	...	...	...	...	145	...	...	71,807	600	71,207
Punjab	16,848	...	...	21,069	1,301	435	...	2,604	...	...	42,257	...	42,257
Madras	8,108	...	...	...	...	411	1,207	...	...	...	9,726	...	9,726
Bombay	18,380	25,407	11,721	88	1,304	...	...	229	...	...	57,129	...	57,129
TOTAL	105,891	53,744	22,205	23,841	2,605	1,278	1,207	4,324	...	7	215,102	600	214,502

No. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	...	123	...	...	...	...	42	165	...	165
Central Provinces	9	...	...	3	9	...	...	...	...	21	...	21
Upper Burma	...	2,543	...	...	...	...	...	...	...	2,543	...	2,543
Lower Burma	...	3,815	...	559	...	1,138	...	...	1,119	6,631	...	6,631
Assam	...	466	...	2,151	189	...	...	...	663	3,469	...	3,469
N.-W. P. and Oudh	47	...	...	...	33	...	...	...	229	309	*229*	80
Punjab	685	171	58	5,007	1,504	...	...	11	592	8,028	...	8,028
Madras	...	...	...	292	...	...	...	...	...	292	...	292
Bombay	...	...	...	5,604	...	...	...	...	...	5,604	...	5,604
TOTAL	741	6,995	58	13,739	1,735	1,138	...	11	2,645	27,062	*229*	26,833

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	2	...	27	...	...	...	...	43	72	...	72
Lower Burma	...	512	...	64	...	275	...	...	726	1,577	...	1,577
Assam	...	185	...	124	699	...	...	...	446	1,454	...	1,454
N.-W. P. and Oudh	39	...	...	...	1,676	...	...	...	...	1,715	*40*	1,675
Punjab	282	...	1,146	3,287	421	...	...	1	281	5,418	...	5,418
Madras	...	...	...	84	...	...	...	...	...	84	...	84
Bombay	...	...	...	456	...	13	...	...	...	469	...	469
TOTAL	321	699	1,146	4,042	2,796	288	...	1	1,496	10,789	*40*	10,749

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Custom.	Salt.	Opium.	Postal.	Telegraph.	Residencies and Agencies.	Land Revenue.	Educational.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Khorasan	...	...	...	...	...	9,685	...	...	...	...	...	...	...	...	...	...	9,685	...	9,685
Baluchistan	..	...	...	70	...	2	1,078	...	1	...	...	113	...	...	2	62	1,328	...	1,328
TOTAL	...	...	...	70	...	9,687	1,078	...	1	...	...	113	...	...	2	62	11,013	...	11,013

No. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residencies and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bagdad	...	...	...	...	...	...	...	...	...	100	...	...	...	...	...	...	...	...	...	...	...	...	...	100	...	100
Central India	...	...	...	...	...	...	...	...	...	27	...	...	...	...	...	...	...	...	...	...	...	...	...	27	...	27
Baluchistan	...	14	...	...	...	...	...	...	...	55	129	4	...	...	25	3	...	...	84	14	...	9	318	655	...	655
TOTAL	...	14	...	...	...	...	...	...	...	182	129	4	...	...	25	3	...	...	84	14	...	9	318	782	...	782

NO. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and OTHER WORKS of COMMUNICATIONS.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	181	...	...	...	...	181	...	181
Baluchistan	145	...	...	...	14	200	1	360	...	360
TOTAL	145	...	181	...	14	200	1	541	...	541

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Mysore	503	...	...	...	...	...	...	503	...	503
Baluchistan	222	...	1	...	...	96	2	321	...	321
TOTAL	725	...	1	...	...	96	2	824	...	824

NO. 62Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	240	240	...	240
Baluchistan	...	...	...	...	35	...	...	6	41	...	41
TOTAL	...	...	...	...	35	...	...	246	281	...	281

NO. 62Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum oil wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	428	...	...	...	...	428	...	428
Baluchistan	...	...	...	...	6	...	...	...	6	...	6
TOTAL	...	...	...	428	6	...	...	...	434	...	434

No. 62Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Circuit-houses not being Commissioners' courts.	Board of Revenue.	Political Agency.	Stamps and Stationery.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	...	583	...	...	...	8	...	...	...	...	...	...	...	...	...	...	591	...	591
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	57	...	...	...	873	8	...	...	...	...	466	1,404	...	1,404
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,239	...	...	...	...	...	...	...	...	...	7,239	...	7,239
TOTAL	...	...	...	...	...	...	...	...	...	583	...	...	...	65	7,239	...	...	873	8	...	...	...	...	466	9,234	...	9,234

No. 62Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agency.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	591	...	...	...	...	...	...	...	785	1,376	...	1,376
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	478	...	...	...	1,521	...	...	...	...	...	3,184	5,183	...	5,183
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	439	...	...	...	...	...	...	...	...	...	439	...	439
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	478	439	591	...	1,521	...	...	...	...	...	3,969	6,998	...	6,998

No. 62Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	...	...	...	...	...	...	...	1,991	1,991	...	1,991
Bengal	...	...	...	...	...	...	...	...	...	594	594	...	594
N.-W. P. and Oudh	...	...	23	...	127	...	...	49	...	112	311	...	311
Madras	1,113	...	...	...	...	257	...	...	...	...	1,370	...	1,370
TOTAL	1,113	...	23	...	127	257	...	49	...	2,697	4,266	...	4,266

No. 62Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	1,811	...	...	...	...	530	...	...	...	2,033	4,374	...	4,374
N.-W. P. and Oudh	...	976	349	...	1,041	...	...	132	...	142	2,640	...	2,640
Madras	2,904	...	...	...	...	44	...	...	...	...	2,948	...	2,948
TOTAL	4,715	976	349	...	1,041	574	...	132	...	2,175	9,962	...	9,962

No. 62Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	5,524	5,524	...	5,524
N.-W. P. and Oudh	...	...	...	107	...	...	...	...	3,645	3,752	...	3,752
Madras	...	...	...	22,349	4,058	...	...	...	...	26,407	...	26,407
Bombay	...	...	...	1,219	...	...	...	...	...	1,219	...	1,219
TOTAL	...	...	...	23,675	4,058	...	...	...	9,169	36,902	...	36,902

No. 62Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENTS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	900	...	...	...	418	...	...	...	...	1,318	...	1,318
N.-W. P. and Oudh	40	...	...	882	...	...	...	...	6,757	7,679	...	7,679
Madras	47	...	...	35	...	...	...	...	...	82	...	82
Bombay	...	...	...	1,662	...	...	...	...	...	1,662	...	1,662
TOTAL	987	...	...	2,579	418	...	...	...	6,757	10,741	...	10,741

No. 62Ai.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Monuments and Antiquities.	Minor Departments.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	10	...	...	...	10	...	10
Central India	...	...	...	...	...	50	...	...	...	...	50	...	50
Central Provinces	...	...	...	...	...	...	...	...	...	142	142	...	142
Upper Burma	...	...	...	...	...	...	10	823	...	...	833	...	833
Bengal	149	1,778	1,003	3,983	2,287	1,213	218	1,941	4,147	1,567	18,286	...	18,286
N.-W. P. and Oudh	...	...	13	...	...	...	2,692	834	...	168	3,707	...	3,707
Madras	...	21	...	...	...	...	3,350	4,178	496	5,385	13,430	...	13,430
Bombay	...	52	...	...	...	...	5,919	33	...	403	6,407	...	6,407
TOTAL	149	1,851	1,016	3,983	2,287	1,263	12,199	7,809	4,643	7,665	42,865	...	42,865

No. 62Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Minor Departments.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Ecclesiastical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	10	...	...	67	8	...	...	...	85	...	85
Central India	...	3	...	1	11	1	...	...	62	...	16	94	...	94
Central Provinces	...	...	...	...	...	...	...	...	...	...	120	120	...	120
Upper Burma	...	...	...	...	...	10	27	14	...	...	...	51	...	51
Lower Burma	...	...	...	...	...	...	1	...	...	...	...	1	...	1
Bengal	530	2,638	134	2,439	1,467	754	468	25	1,768	41	1,869	12,133	...	12,133
N.-W. P. and Oudh	...	...	...	...	...	23	5,884	273	...	...	138	6,318	...	6,318
Madras	2	32	...	...	...	...	625	1,368	418	...	4,815	7,260	...	7,260
Bombay	...	21	...	...	...	...	5,804	31	...	...	198	6,054	...	6,054
TOTAL	532	2,694	134	2,450	1,478	788	12,876	1,719	2,248	41	7,156	32,116	...	32,116

No. 62Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	...	...	...	...	6	...	...	...	...	...	6	...	6
Central Provinces	48	25	257	...	...	...	...	460	...	...	790	...	790
UpperBurma	...	...	...	2,786	960	4	25	262	...	137	4,174	...	4,174
Lowerl do.	...	...	...	1,049	1,609	44	165	73	...	65	3,005	...	3,005
Assam	...	...	...	...	...	...	...	...	...	25	25	...	25
Bengal	19,121	29,946	5,958	6,304	57,017	1,059	42	1,972	958	2,574	124,951	...	124,951
N.-W. P. and Oudh	36	754	724	352	1,995	36	...	149	...	323	4,369	...	4,369
Madras	35,669	7,264	1,310	8,205	11,858	731	...	1,766	151	*4,494	71,448	...	71,448
Bombay	230	1,378	270	3,793	3,583	38	...	6,140	...	311	15,743	...	15,743
TOTAL	55,104	39,367	8,519	22,489	77,028	1,912	232	10,822	1,109	7,929	224,511	...	224,511

* Contribution.

No. 62Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and OTHER WORKS OF COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	20	...	...	...	...	4	...	...	24	...	24
Central India	33	...	...	...	17	...	...	1	...	...	51	...	51
Central Provinces	493	3,698	5,085	867	...	150	...	536	1,112	...	11,941	...	11,941
Upper Burma	...	...	...	1,021	648	...	...	59	...	72	1,800	...	1,800
Lower do.	...	...	...	2,617	845	5	103	202	...	52	3,824	...	3,824
Bengal	81,980	54,715	23,743	30,412	17,166	3,426	118	3,693	3,005	570	218,828	...	218,828
N.-W. P. and Oudh	29	14,077	10,226	3,196	1,377	106	...	715	...	68	29,794	...	29,794
Madras	166,431	31,364	29,893	24,980	3,840	630	420	859	1,790	...	260,207	...	260,207
Bombay	3,134	8,086	10,421	17,431	1,060	571	...	6,222	...	98	47,023	...	47,023
TOTAL	252,100	111,940	79,388	80,524	24,953	4,888	641	12,291	5,907	860	573,492	...	573,492

No. 62Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	659	11	...	...	...	670	...	670
Upper Burma	...	3,940	...	582	...	...	...	1,145	5,667	...	5,667
Lower do.	...	506	...	175	...	...	...	489	1,170	...	1,170
Bengal	2	...	...	8,431	902	...	...	1,463	10,798	...	10,798
N.-W. P. and Oudh	...	...	...	300	...	...	...	50	350	...	350
Madras	99	6,431	...	2,144	104	311	...	1,610	10,699	...	10,699
Bombay	...	...	...	27,787	...	...	...	992	28,779	...	28,779
TOTAL	101	10,877	...	40,078	1,017	311	...	5,749	58,133	...	58,133

No. 62An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	8	...	...	...	110	118	...	118
Central India	...	...	...	1	...	...	...	...	1	...	1
Central Provinces	150	12	24	984	4	...	...	...	1,174	...	1,174
Upper Burma	...	773	...	75	...	...	...	342	1,190	...	1,190
Lower do.	...	645	...	16	...	...	...	226	887	...	887
Bengal	...	...	...	2,268	289	60	...	561	3,178	...	3,178
N.-W. P. and Oudh	102	...	...	...	137	...	...	6	245	...	245
Madras	30	791	...	5,865	6	2,065	...	6,798	15,555	...	15,555
Bombay	...	...	...	14,201	17	...	...	1,140	15,358	...	15,358
TOTAL	282	2,221	24	23,418	453	2,125	...	9,183	37,706	...	37,706

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section L.—Army.

Revenue *Rx.* 864,320. Expenditure *Rx.* 23,419,111.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	174	...	784,449	18,662,798
„ Non-Effective .	63	Ditto ditto . .	174	...	79,871	4,756,313
	63A	Detailed Account of Receipts . . .	176	864,320	...	...
	63B	Detailed Account of Charges . . .	179	23,419,111	...	...
	64	Statement of Established Strength . .	186	...	...	...
		Total .		...	864,320	23,419,111

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1893.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
3	Regimental Pay, Allowances, and Charges	176	7,078	4,528	2,491	14,097	36	22	14,155
4	Commissariat Establishments, Supplies, and Services	176	342,120	43,303	26,750	412,173	...	...	412,173
5	Remount and Veterinary Establishments, Supplies, and Services	176	46,191	5,563	1,607	53,361	...	...	53,361
6	Clothing Establishments, Supplies, and Services	176	46,994	21,202	10,320	78,516	4,247	2,555	85,318
7	Barrack Establishments, Supplies, and Services	177	980	828	883	2,691	...	...	2,691
9	Medical Establishments, Supplies, and Services	177	8,306	14,470	7,725	30,501	...	...	30,501
10	Ordnance Establishments, Stores, and Camp Equipage	177	66,171	20,940	20,891	108,002	4,156	2,500	114,658
12	Education	177	1,177	77	51	1,305	...	...	1,305
13	Sea Transport Charges	178	2,340	1,081	1,399	4,820	29,371	17,670	51,861
14	Miscellaneous Services	178	13,780	3,469	1,177	18,426	...	...	18,426
	TOTAL EFFECTIVE SERVICES		535,137	115,461	73,294	723,892	37,810	22,747	784,449
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	178	3,396	45	42	3,483	...	...	3,483
18	Military Pensions to Natives	178	61	237	...	298	...	...	298
19	Widows' Pensions and Compassionate Allowances	178	36,625	12,778	12,967	62,370	8,566	5,154	76,090
	TOTAL NON-EFFECTIVE SERVICES		40,082	13,060	13,009	66,151	8,566	5,154	79,871
	TOTAL ARMY RECEIPTS . *Rx.*		575,219	128,521	86,303	790,043	46,376	27,901	864,320

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on Charges in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	179	268,149	123,410	112,675	504,234	...	...	...	504,234
2	Administrative Staff	179	100,516	48,586	42,864	191,966	...	...	...	191,966
3	Regimental Pay, Allowances, and Charges	180	4,456,892	1,438,626	1,431,601	7,327,119	...	1,327,172	798,460	9,452,751
4	Commissariat Establishments, Supplies, and Services	180	2,064,769	954,953	644,337	3,654,059	42,567	...	25,610	3,732,236
5	Remount and Veterinary Establishments, Supplies, and Services	181	171,401	53,432	51,575	276,408	...	...	...	276,408
6	Clothing Establishments, Supplies, and Services	182	181,216	51,998	16,489	249,703	234,408	...	141,026	625,137
7	Barrack Establishments, Supplies, and Services	182	141,967	54,721	44,869	241,557	...	...	...	241,557
8	Administration of Martial Law	182	22,586	9,057	8,504	40,147	...	...	...	40,147
9	Medical Establishments, Supplies, and Services	182	393,751	154,604	130,445	678,800	50,482	4,613	33,147	767,042
10	Ordnance Establishments, Stores, and Camp Equipage	183	461,132	139,214	189,849	790,195	583,819	9,953	357,228	1,741,195
11	Ecclesiastical	183	16,475	5,790	5,866	28,131	...	...	...	28,131
12	Education	183	27,237	14,489	5,360	47,086	...	...	...	47,086
13	Sea Transport Charges	184	12,461	20,209	27,664	60,334	...	245,135	147,479	452,948
14	Miscellaneous Services	184	293,317	96,579	31,679	421,575	...	2,350	1,414	425,339
15	Volunteer Corps	184	78,153	50,858	31,624	160,635	...	...	...	160,635
			8,690,022	3,216,526	2,775,401	14,681,949	911,276	1,589,223	1,504,364	18,686,812
	UNADJUSTED EXPENDITURE	185	3,028	*—21,999*	*—5,043*	*— 24,014*	...	...	...	*—24,014*
	TOTAL EFFECTIVE SERVICES		8,693,050	3,194,527	2,770,358	14,657,935	911,276	1,589,223	1,504,364	18,662,798
							2,500,499			
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	184	12,668	1,753	968	15,389	...	19	11	15,419
17	Military Pensions to Europeans	185	47,914	44,620	18,934	111,468	...	2,295,026	1,380,746	3,787,240
18	Military Pensions to Natives	185	345,183	250,235	123,774	719,192	...	...	...	719,192
19	Widows' Pensions and Compassionate Allowances	185	10,185	9,699	5,280	25,164	...	93,252	56,103	174,519
20	Departmental Pensions	185	29,910	13,869	16,164	59,943	...	...	...	59,943
	TOTAL NON-EFFECTIVE SERVICES		445,860	320,176	165,120	931,156	...	2,388,297	1,436,860	4,756,313
	TOTAL ARMY CHARGES . *Rx.*		9,138,910	3,514,703	2,935,478	15,589,091	911,276	3,977,520	2,941,224	23,419,111
							4,888,796			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1893.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,251	531	467	2,249
Unclaimed Balances of Deserters and others	23	1	15	39
Hutting Money	...	532	...	532
Miscellaneous	5,804	3,464	2,009	11,277
TOTAL IN INDIA . *Rx.*	7,078	4,528	2,491	14,097
IN ENGLAND:				
Discharge Purchase Money . £				36
EXCHANGE ON RECEIPTS IN ENGLAND . *Rx.*				22
TOTAL . *Rx.*				14,155
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	46,504	19,772	16,578	82,854
Sale of Malt Liquor	246,075	10,293	4,340	260,708
Sale of Rum	12,484	2,610	1,375	16,469
Recoveries on account of Dairy Farms	615	68	147	830
Value of Stores issued to other Departments	3,532	2,438	...	5,970
Miscellaneous	9,106	4,777	3,428	17,311
Recoveries on account of Table Money, etc., in Inland Steamers	48	183	...	231
Cattle Farms	2,298	68	...	2,366
Receipts on account of Kheddas	9,945	...	...	9,945
Sale of Transport Cattle	2,416	1,867	294	4,577
Sale of Ambulance Cattle	11	...	41	52
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, etc.	4,739	1,193	473	6,405
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, etc.	60	34	74	168
Receipts in connection with Grass Cultivation	4,287	...	...	4,287
TOTAL *Rx.*	342,120	43,303	26,750	412,173
RECEIPTS UNDER GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	12,707	67	...	12,774
Sale of Regimental Cast Horses	3,727	3,657	1,013	8,397
Sale of Chargers selected by Officers	4,100	1,816	186	6,102
Rent of Lands	280	...	115	395
Miscellaneous	25,377	23	293	25,693
TOTAL . *Rx.*	46,191	5,563	1,607	53,361
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, etc.	7,572	6,319	1,960	15,851
Sale of Necessaries	37,346	12,617	8,312	58,275
Hyderabad Contingent	...	356	...	356
Value of Stores issued to other Departments	1,618	1,526	...	3,144
Miscellaneous	458	384	48	890
TOTAL IN INDIA . *Rx.*	46,994	21,202	10,320	78,516
IN ENGLAND:				
Value of Clothing, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Clothing and Necessaries . £				4,247
EXCHANGE ON RECEIPTS IN ENGLAND . *Rx.*				2,555
TOTAL . *Rx.*				85,318

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1893 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Barrack and Hospital Furniture, Bedding, etc.	792	649	409	1,850
Recoveries for damaged or deficient Barrack Furniture, Utensils, etc.	166	50	280	496
Value of Stores issued to other Departments	...	42	...	42
Miscellaneous	22	87	194	303
TOTAL . Rx.	980	828	883	2,691
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	1,565	446	282	2,293
Stoppages for Men in Hospital	71	26	165	262
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	195	195
Value of Stores issued to other Departments	5,793	13,479	6,743	26,015
Miscellaneous	877	519	340	1,736
TOTAL . Rx.	8,306	14,470	7,725	30,501
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	47,950	11,843	22,042	81,835
Work executed in Manufacturing Departments	1	397	1	399
Value of Stores issued to other Departments	15,124	3,306	—4,169	14,261
Hyderabad Contingent	...	4,246	2,037	6,283
Miscellaneous	3,096	1,148	980	5,224
TOTAL IN INDIA . Rx.	66,171	20,940	20,891	108,002
IN ENGLAND:				
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Military Stores, etc., Ordnance and Miscellaneous . £				4,156
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				2,500
TOTAL . Rx.				114,658
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	1	1	...	2
Receipts from Schools, etc.	1,168	76	51	1,295
Miscellaneous	8	...	...	8
TOTAL . Rx.	1,177	77	51	1,305

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1893—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	716	536	226	1,478
Passage Money	43	43	47	133
Recoveries of Table Money, etc., in H. M.'s Indian Troopships	1,579	502	1,126	3,207
Miscellaneous	2	...	...	2
TOTAL IN INDIA . Rx.	2,340	1,081	1,399	4,820
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, etc. £			29,184	
Passage of Officers and Troops:				
Recoveries on account of messing „			187	
				29,371
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				17,670
TOTAL . Rx.				51,861
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	5,000	2,303	390	7,693
Fines and Penalties	...	1	7	8
Camp Exercise	...	140	...	140
Miscellaneous	8,780	1,025	780	10,585
TOTAL . Rx.	13,780	3,469	1,177	18,426
RECEIPTS UNDER GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Decorations and Medals	3,396	45	42	3,483
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	61	237	...	298
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	36,625	12,778	12,956	62,359
(Artillery Charitable Fund Recoveries)	...	...	11	11
TOTAL IN INDIA . Rx.	36,625	12,778	12,967	62,370
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions £				8,566
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				5,154
TOTAL . Rx.				76,090
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	575,219	128,521	86,303	790,043
IN ENGLAND £				46,376
EXCHANGE Rx.				27,901
TOTAL . Rx.				864,320

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1893.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	25,955	11,687	14,727	52,369
Adjutant General's Department	25,183	10,030	11,440	46,653
Artillery Branch	8,886	2,106	1,807	12,799
Cavalry Branch	3,378	19	161	3,558
Musketry Inspection	13,325	4,312	5,410	23,047
Quarter Master General's Department	17,989	8,838	9,220	36,047
Quarter Master General's Department, Intelligence Branch	13,951	2,637	70	16,658
Gymnastic Instruction	1,896	102	1,830	3,828
Army Signalling	1,647	44	1,461	3,152
District Command and Staff	79,063	57,746	43,935	180,744
Garrison and Station Staff	34,095	15,036	9,799	58,930
Hill Sanitaria	17,753	2,687	5,637	26,077
Miscellaneous Depôts	...	4,455	6,812	11,267
Staff of Local Forces	9,793	...	...	9,793
Bazar Establishment	154	...	...	154
Station Conservancy	14,815	3,711	366	18,892
Staff, Miscellaneous	266	...	...	266
TOTAL . Rx.	268,149	123,410	112,675	504,234
GRANT 2.				
ADMINISTRATIVE STAFF.				
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	7,573	3,045	4,263	14,881
Accountant General, Military Department	15,859	...	...	15,859
Controller of Military Accounts—				
Central Branch	13,977	4,956	4,563	23,496
Accounts Branch	8,591	2,559	3,611	14,761
Pay Branch	21,403	10,127	9,377	40,907
Commissariat Branch	18,763	6,548	7,433	32,744
Commissariat Branch, Rangoon	...	5,772	...	5,772
Ordnance and Clothing Branch	8,286	5,782	4,372	18,440
Circle Pay Offices	...	1,539	5,285	6,824
Pension Pay Offices and Pension Payments	1,143	6,622	2,351	10,116
Inspection, Special Duties and Probationers	4,748	1,046	942	6,736
Officers in charge, Treasure Chest	173	590	667	1,430
TOTAL . Rx.	100,516	48,586	42,864	191,966

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES. *European Army.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Artillery	491,719	155,817	218,285	865,821
Cavalry	239,739	83,778	42,648	366,165
Engineers	4,442	694	978	6,114
Infantry	1,377,406	445,018	384,731	2,207,155
Invalid and Veteran Establishment	2,251	4,573	33	6,857
Staff Corps	6,095	2,758	922	9,775
General List, Cavalry	1,453	...	...	1,453
General List, Infantry	1,445	2,498	367	4,310
Unattached Officers	...	456	330	786
General Officers unemployed	1,203	3,107	11	4,321
Colonels' Allowances	1,605	1,381	650	3,636
Recruiting Rewards, etc.	1,477	1,435	5,985	8,897
Annual Grant-in-aid of Half-mounting	669	...	101	770
Hutting Money	872	70	14	956
Marching Batta	339	9	18	366
Postage Charges	3,087	804	687	4,578
Incidental charges of a regimental nature	4,703	1,441	1,075	7,219
Purchase of Books, etc.	...	43	80	123
	2,138,505	703,882	656,915	3,499,302
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India—				
For the year 1892-93			£753,000	
In settlement of the years 1887-88 to 1891-92			„ 212,458	
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office			„ 1,308	
				966,766
Furlough Allowance of Officers of the Indian Service				256,654
Furlough Allowances of Officers of British Regiments serving in India				92,983
Advances to Regiments proceeding to India				6,047
Pay and Allowances during Voyage of Regiments returning from India				2,938
Outfit allowance to Officers on promotion to commissioned rank				200
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough				356
Pay and Allowances of Second Lieutenants on appointment				1,228
			£	1,327,172
EXCHANGE ON CHARGES IN ENGLAND			Rx.	798,460
			TOTAL EUROPEAN ARMY . Rx.	5,631,734
Native Army.				
Artillery	36,565	55	12,278	48,898
Body-Guard	5,893	2,774	4,823	13,490
Cavalry	924,084	67,622	250,814	1,242,520
Sappers and Miners	39,988	48,365	27,250	115,603
Infantry	1,202,901	580,616	449,349	2,232,866
Hutting Money	11,189	11,988	4,993	28,170
Marching Batta	3,954	1,089	2,778	7,821
Incidental charges of a regimental nature	3,858	1,746	1,290	6,894
Kit Money for Recruits on enlistment	23,526	6,264	8,671	38,461
Annual Grant-in-aid of Half-mounting	25,304	12,155	9,145	46,604
Postage Charges	2,363	695	747	3,805
Reserve Forces.				
Pay-including good (conduct pay) of the men of the Garrison Reserve	181	69	53	303
Pay (including good-conduct pay) of the men of the active Reserve	37,567	1,295	2,453	41,315
Allowance for Road Expenses	1,014	11	42	1,067
TOTAL NATIVE ARMY. Rx.	2,318,387	734,744	774,686	3,827,817
TOTAL { INDIA	4,456,892	1,438,626	1,431,601	7,327,119
TOTAL { ENGLAND			£	1,327,172
TOTAL { EXCHANGE			Rx.	798,460
			TOTAL Rx.	9,452,751
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES. *Establishment.*				
Supervising Staff	23,429	6,414	5,247	35,090
Executive Establishments	127,638	61,908	45,993	235,539
Subordinate Establishment	97,774	43,793	28,711	170,278
Ambulance Transport	23,380	16,103	7,248	46,731
Khedda Establishment and Charges	9,337	...	...	9,337
Cattle Farm (Hissar	2,973	...	...	2,973
Cattle Depôt (Hoonsoor)	...	845	...	845
Agent for Government Consignments, Calcutta	—923	...	...	—923
Carried over	283,608	129,063	87,199	499,870

63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	283,608	129,063	87,199	499,870
GRANT 4—*contd.* COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies.				
Provisions for Europeans	399,519	196,105	150,322	745,946
Provisions for Natives	45,679	130,877	46,819	223,375
Compensation to Natives for dearness of Provisions	182,554	102,920	75,509	360,983
Compensation to Native Cavalry for dearness of Forage	24,287	...	46,978	71,265
Purchase of Reserve Stock	18,101	9,182	10	27,293
Malt Liquor purchased locally	251,916	11,480	7,302	270,698
Rum	3,400	...	14	3,414
Expenditure connected with Dairy Farms	1,043	318	796	2,157
Contingent Expenses	36	52	45	133
Services.				
Hire of Transport	33,232	90,780	5,558	129,570
Sea and Inland Water Charges	11,257	25,134	5,610	42,001
Railway Charges	272,065	59,246	87,248	418,559
Charges in connection with Grass Cultivation	49,514	597	88	50,199
Feed of Horses, Battery Mules, Yaboos, Ponies, Bullocks and Elephants	120,669	85,903	55,295	261,867
Purchase of Battery Bullocks and Elephant	...	...	123	123
Purchase and Repair of Gear for Battery Animals	178	309	228	715
Regimental Equipments and Camp Contingencies	6,619	2,311	1,815	10,745
Implements, Godown Furniture, and Contingencies	24,546	11,158	6,474	42,178
Freight Charges of Stores from England	245	94	22	361
Miscellaneous	21,536	3,425	24,466	49,427
Khedda Charges	2,901	...	...	2,901
Cattle Farm (Hissar)	6,861	...	5	6,866
Cattle Depôt (Hoonsoor)	...	1,286	...	1,286
Transport Branch.				
Depôt and Regimental:				
Purchase of Animals	21,579	11,231	4,881	37,691
Feed of Animals	131,603	69,369	25,202	226,174
Feed and Keep of Reserve Mules with Regiments and Batteries	2,022	...	...	2,022
Permanent Hired Transport	16,869	...	886	17,755
Purchase and Repair of Gear, Carts, and Equipments	31,767	11,409	7,640	50,816
Rent and Repairs of Buildings	85	5	...	90
Miscellaneous (including Clothing)	11,536	2,079	2,023	15,638
Ambulance Transport:				
Purchase of Animals	136	...	...	136
Feed of Animals	337	66	...	403
Purchase and Repair of Doolies, Gear, Carts, and Equipments	2,298	492	1,719	4,509
Miscellaneous (including Clothing)	109	62	60	231
Transport—Kashmir	86,662	...	...	86,662
TOTAL IN INDIA . Rx.	2,064,769	954,953	644,337	3,664,059
IN ENGLAND:				
Stores for India:			£	
Malt Liquor			17	
Commissariat			42,550	
				42,567
EXCHANGE ON CHARGES IN ENGLAND			Rx.	25,610
			TOTAL . Rx.	3,732,236
GRANT 5. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,107	...	6	3,113
Establishments (Depôts)	13,690	6,108	3,925	23,723
Veterinary Inspection	4,272	2,249	2,074	8,595
Station Veterinary Hospitals	15,193	7,495	6,297	28,985
Veterinary Schools	240	...	178	418
Remount Depôt, Garden Reach	2,454	...	...	2,454
Purchase of Remounts	84,344	23,239	26,362	133,945
Feed of Cattle and Remounts	23,856	8,972	7,280	40,108
Miscellaneous	24,245	5,369	5,453	35,067
TOTAL . Rx.	171,401	53,432	51,575	276,408

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superintending Establishments	4,819	3,919	9	8,747
Manufacturing and Store Establishment	3,342	2,237	3	5,582
Clothing Supplies and Services, Factories	113,137	21,947	2,326	137,410
Clothing Supplies and Services, Regimental	14,701	1,852	3,519	20,072
Compensation in lieu of Clothing	45,217	22,043	10,632	77,892
TOTAL IN INDIA . Rx.	181,216	51,998	16,489	249,703
IN ENGLAND:				
Stores for India:				
Clothing . . £				234,408
EXCHANGE ON CHARGES IN ENGLAND . Rx.				141,026
TOTAL . Rx.				625,137
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	3,385	15	3,400
Subordinate Establishments	45,145	18,833	5,298	69,276
Barrack Furniture	...	9,906	...	9,906
Barrack Bedding	25,115	5,485	26,720	57,320
Lighting Charges	25,720	8,142	6,278	40,140
Miscellaneous	45,987	8,970	6,558	61,515
TOTAL . Rx.	141,967	54,721	44,869	241,557
GRANT 8. ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,229	35	...	5,264
Judge Advocate General's Department, Circles	6,030	5,130	4,383	15,543
Miscellaneous	11,327	3,892	4,121	19,340
TOTAL . Rx.	22,586	9,057	8,504	40,147
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,457	...	13	10,470
Medical Establishments, Circle	...	5,770	6,005	11,775
Medical Establishments, Districts	226,460	92,187	79,756	398,403
Nursing Service	6,742	2,304	1,956	11,002
Army Hospital Corps	18,006	3,724	3,854	25,584
Medical Store Depôts	8,446	4,980	4,786	18,212
Followers' Hospitals	450	1,735	147	2,332
Miscellaneous	6,999	2,577	2,762	12,338
Medical Supplies	127,168	52,557	40,563	220,288
	404,728	165,834	139,842	710,404
Deduct—Value of Stores supplied to other Departments	*10,977*	*11,230*	*9,397*	*31,604*
TOTAL IN INDIA . Rx.	393,751	154,604	130,445	678,800
IN ENGLAND:			£	
Pay and Allowances of Surgeons on appointment, etc.			4,047	
Outfit allowance, passage to India, etc., of Lady Nurses on appointment			566	
Stores for India:				4,613
Medical				50,482
			£	55,095
EXCHANGE ON CHARGES IN ENGLAND . Rx.				33,147
TOTAL . Rx.				767,042

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	21,769	5,266	5,842	32,877
Arsenals and Depôts	86,912	47,347	49,070	183,329
Manufacturing Establishments	117,359	21,137	49,074	187,570
Fort Armaments (including Harbour Defences, Bombay)	5,739	2,369	7,664	15,772
Local supplies of Stores for Arsenals and Depôts	55,576	33,562	25,088	114,226
Local supplies for Manufacturing Establishments	107,615	9,033	31,955	148,603
Repair of Harness and Saddlery with Corps	1,041	408	419	1,868
Freight Charges of Stores from England	3,290	746	3,643	7,679
Freight Charges of Stores from Port to Port	305	2,493	3,579	6,377
Gymnasia Stores and Apparatus	140	48	85	273
Army Signalling Stores and Equipment	579	449	621	1,649
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the Corps of Sappers and Miners	2,887	3,363	2,765	9,015
Miscellaneous	13,112	4,440	6,760	24,312
Purchase and Repair of Camp Equipage	53,620	7,416	11,660	72,696
Purchase of Line Gear, etc.	7,888	12,378	5,971	26,237
	477,832	150,455	204,196	832,483
Deduct—Value of Stores supplied to other Departments	*16,700*	*11,241*	*14,347*	*42,288*
TOTAL IN INDIA . Rx.	461,132	139,214	189,849	790,195
IN ENGLAND:				
			£	
Pay and expenses of Military Officers on special duty			4,596	
Pay and expenses of Military Officers under technical instruction			3,188	
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure			2,169	
				9,953
Stores for India:				
Ordnance and Miscellaneous				583,819
			£	593,772
EXCHANGE ON CHARGES IN ENGLAND			Rx.	357,228
			TOTAL . Rx.	1,741,195
GRANT 11.				
ECCLESIASTICAL (*a*)				
Chaplains to the Army (Presbyterian)	764	...	...	764
Chaplains to the Army (Roman Catholic)	15,711	5,790	5,866	27,367
TOTAL . Rx.	16,475	5,790	5,866	28,131
GRANT 12.				
EDUCATION.				
Army Schools (European Army)	6,913	3,019	2,190	12,122
Garrison Instruction	4,780	1,010	1,334	7,124
Lawrence Military Asylum	13,286	...	1,351	14,637
Lower Orphan Schools	401	...	...	401
Donations, etc., to Educational Institutions	1,857	10,460	485	12,802
TOTAL . Rx.	27,237	14,489	5,360	47,086

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	11,615	19,880	13,016	44,511
Her Majesty's Indian Troop Ships	292	15	14,158	14,465
Medical Comforts, etc., to Troops proceeding by Sea	554	314	490	1,358
TOTAL IN INDIA . Rx.	12,461	20,209	27,664	60,334
IN ENGLAND:			£	
Indian Troop Service			237,407	
Passage of Officers and Troops, otherwise than in Troop Ships			7,728	
				245,135
EXCHANGE ON CHARGES IN ENGLAND			Rx.	147,479
			TOTAL . Rx.	452,948
GRANT 14.				
MISCELLANEOUS SERVICES.				
Sub-Marine Mining	3,405	3,713	8,983	16,101
Examination of Military Officers in Native Languages	...	1,719	...	1,719
Miscellaneous	289,912	91,147	22,696	403,755
TOTAL IN INDIA . Rx.	293,317	96,579	31,679	421,575
IN ENGLAND:				
Pay and Expenses of Officers studying the Russian language			£	2,350
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,414
			TOTAL . Rx.	425,339
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	40,957	29,761	16,150	86,868
Capitation Grants	32,719	18,729	14,551	65,999
Miscellaneous	3,051	2,319	881	6,251
Volunteer Reserve Forces	1,426	49	42	1,517
TOTAL . Rx.	78,153	50,858	31,624	160,635
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	...	100	...	100
Victoria Cross	9	14	...	23
Annuities for Meritorious Services	46	13	...	59
Gratuities for Meritorious Services	11	7	8	26
Order of British India	3,451	904	596	4,951
Order of Merit	635	205	123	963
Annuities	164	72	58	294
Gratuities	293	163	145	601
Decorations and Medals	8,059	275	38	8,372
TOTAL IN INDIA . Rx.	12,668	1,753	968	15,389
IN ENGLAND:				
Cost of Medals			£	19
EXCHANGE ON CHARGES IN ENGLAND			Rx.	11
			TOTAL . Rx.	15,419

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	46,507	43,912	18,829	109,248
Wound Pensions	1,061	143	105	1,309
Gratuities	346	565	...	911
TOTAL IN INDIA . Rx.	47,914	44,620	18,934	111,468
IN ENGLAND:				
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:				
			£	
For the year 1892-93			360,297	
In settlement of the year 1891-92			11,084	
			371,381	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service			1,881,360	
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments			27,539	
Compassionate Allowances of Officers removed from the Service, &c.			1,653	
Pensions of Non-Commissioned Officers and Soldiers			12,287	
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"			806	
			£	2,295,026
EXCHANGE ON CHARGES IN ENGLAND . Rx.				1,380,746
TOTAL . Rx.				3,787,240
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	313,203	220,266	108,590	642,059
Gratuities	1,311	706	4,671	6,688
Family Pensions	30,669	29,263	10,513	70,445
TOTAL . Rx.	345,183	250,235	123,774	719,192
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	7,336	9,206	4,422	20,964
Artillery Charitable Fund	3	...	197	200
Indian Military Service Family Pensions	1,553	301	615	2,469
Compassionate Allowances	1,293	192	46	1,531
TOTAL IN INDIA . Rx.	10,185	9,699	5,280	25,164
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty			10,259	
Pensions of Widows and Families of Officers, &c., of the Indian Service			65,845	
Indian Military Service Family Pensions, towards which the Officers subscribed			17,148	
			£	93,252
EXCHANGE ON CHARGES IN ENGLAND . Rx.				56,103
TOTAL . Rx.				174,519
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	29,005	13,481	15,789	58,275
Gratuities	277	210	181	668
Compassionate Allowances	628	178	194	1,000
TOTAL . Rx.	29,910	13,869	16,164	59,943
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	2,663	*—10,542*	934	*—6,945*
Transfers between Military Departments	*—13*	...	*—65*	*—78*
Unadjusted Expenditure charged to Advances	378	*—11,457*	*—5,912*	*—16,991*
TOTAL	3,028	*—21,999*	*—5,043*	*—24,014*
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	9,138,910	3,514,703	2,935,478	15,589,091
IN ENGLAND			£	4,888,796
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	2,941,224
TOTAL . Rx.				23,419,111

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1892-93.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	277	7,193	7,470	90	2,342	2,432	124	3,286	3,410	491	12,821	13,312
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*207	...	207	51	...	51	*35	...	35	*293	...	293
Infantry	957	32,496	33,453	319	10,824	11,143	261	8,856	9,117	1,537	52,176	53,713
Invalid and Veteran Establishment	4	2	6	5	22	27	2	...	2	11	24	35
Staff Corps	*431	...	431	220	...	220	*190	...	190	*841	...	841
General List, Cavalry	*11	...	11	12	...	12	*7	...	7	*30	...	30
General List, Infantry	*46	...	46	24	...	24	*17	...	17	*87	...	87
Unattached Officers	...	...	...	1	...	1	1	...	1	2	...	2
General Officers unemployed	21	...	21	14	...	14	4	...	4	39	...	39
Total European Army	2,128	43,303	45,431	794	14,392	15,186	670	12,744	13,414	3,592	70,439	74,031
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	25	2,955	2,980	...	227	227	8	596	604	33	3,778	3,811
Cavalry	258	16,545	16,803	32	1,968	2,000	72	4,552	4,624	362	23,065	23,427
Sappers and Miners	52	1,317	1,369	56	1,530	1,586	33	837	870	141	3,684	3,825
Infantry	598	62,155	62,753	288	28,001	28,289	234	22,416	22,650	1,120	112,572	113,692
Total Native Army	933	82,972	83,905	376	31,726	32,102	347	28,401	28,748	1,656	143,099	144,755
Total European and Native Army	3,061	126,275	129,336	1,170	46,118	47,288	1,017	41,145	42,162	5,248	213,538	218,786

*Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 458,060.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	188	...	...	458,060
				Total .	...	458,060

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for and to end of the Year 1892-93.

	Amount of estimate.	Amount expended		
		To end of previous year.	During the year.	To end of year.
INDIA.				
DIRECTOR GENERAL OF MILITARY WORKS.				
COAST DEFENCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Aden Defences	339,238	282,291	22,813	305,104
Bombay „	384,915	282,177	74,140	356,317
Karachi „	175,887	167,272	5,336	172,608
Rangoon „	187,427	134,846	39,345	174,191
Bengal „	147,273	124,912	5,815	130,727
Pontoon sheers for landing heavy guns in Bombay, Karachi and Aden	15,872	13,099	1,536	14,635
TOTAL COAST DEFENCES	...	1,004,597	148,985	1,153,582
FRONTIER DEFENCES.				
PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,880	...	7,880
Defensible position, Jumrood	...	...	...	...
Water-supply, Jumrood	...	1	...	1
„ Defensible Serai and Road Lundi Kotal	20,993	20,291	1,553	21,844
„ Arsenal, and Defensible position, Rawalpindi	205,023	69,532	72,465	141,997
Defensible position, Attock	91,075	31,364	23,094	54,458
Improving water-supply at Ghazi Ghat	808	808	—88	720
Improvements to Ferozepore Arsenal Defences, etc.	44,523	43,159	204	43,363
Entrenched position and Block-houses for Railway Bridge at Sukkur	56,904	55,025	1,104	56,129
Block-houses for Railway Bridge over Sutlej near Bhawalpore	1,893	1,853	...	1,853
New Defensible Post, including accommodation at Mooltan	82,423	75,334	...	75,334
Block-houses for Railway Bridge over Chenab at Verawala	2,602	2,606	...	2,606
Bridge-head, Shirshah	197	197	...	197
Defences of Post, Loralai	2,685	2,330	...	2,330
Miri Defences and Quetta Arsenal	138,754	131,062	1,695	132,757
Sind-Peshin Railway Defences	9,311	7,923	21	7,944
Defensible position in front of Quetta	182,608	177,323	4,036	181,359
Storage of guns, ammunition, and tramway, Quetta	5,622	5,155	150	5,305
Accommodation for Ordnance Establishment, „	1,580	1,579	21	1,600
Staff Quarters, Peshin	1,182	1,134	...	1,134
Defences of Railway Bridge over Lora at Said Hamid	4,998	4,921	54	4,975
Chaman Post and Depôt for Stores	20,793	19,888	790	20,678
Defences, Khojak Tunnel	15,245	14,962	149	15,111
Targets for Experiments at Pur	1,322	1,044	...	1,044
Communications, Peshin	203,508	203,115	...	203,115
TOTAL FRONTIER DEFENCES	...	828,486	105,248	983,734
ARMAMENTS.				
Aden Defences	249,046	154,839	1,947	156,786
Other than for Aden:—				
Coast Defences	1,338,876	1,186,526	147,220	1,333,746
Frontier Defences	493,811	70,712	7,416	78,128
TOTAL ARMAMENTS		1,412,077	156,583	1,568,660
TOTAL WORKS AND ARMAMENTS		3,295,160	410,810	3,705,976
Deduct—Chargeable to Ordinary Military Works Grant		(*a*)150,409	...	150,409
		3,144,751	410 816	3,555,567
ESTABLISHMENT		316,669	45,174	361,843
TOOLS AND PLANT		29 987	3,101	33,088
SUSPENSE		(*b*)—29,676	—1,804	—31,480
PROFIT AND LOSS		106	...	106
TOTAL SPECIAL DEFENCE WORKS		(*b*)3,461,837	457,287	3,919,124
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden		83,638	3,984	87,622
		(*b*)3,378,199	453,303	3,831.502
Deduct further—Payments by Secretary of State brought to account in India		(*b*)1,045,611	123,362	1,168,973
Exchange thereon		(*b*)432,074	74,218	507,192
		(*b*)1.478,585	197.580	1,676,165
NET OUTLAY IN INDIA		1,899,014	255 723	2,155.337
EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences		83,237	11,316	94,553
„ Armaments		880,680	94,261	974,941
„ Other Stores, etc., for India		65,511	20,755	86,266
		1,029,428	126,332	1,155,760
EXCHANGE ON EXPENDITURE IN ENGLAND		428,362	76,005	504,367
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS		3,357,404	458,060	3,815,464

	Rx.
(*a*) Aden Defences	45,675
Bombay „	11,036
Karachi „	9,875
Rangoon „	16,118
Bengal „	2,108
Sukkur „	3,924
Ferozepore Arsenal	20,486
Defensible Post, Mooltan	41,187
	150,409

(*b*) Differs from the closing balances at end of 1891-92 owing to the inclusion of an adjustment made in the Accountant General's Auxiliary account on account of that year.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section M.—Provincial.

Expenditure *Rx.* 177,359.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	190	2,312,063		
	67	Local Balances	191	1,773,480		
	68	Provincial and Local Surpluses and Deficits	192	...	...	177,359
		Total .				177,359

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES for the Year ended 31st March 1893.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	205,434	777,205	5,641	988,280	790,427	14,217	804,644	183,636	...	21,798
Burma	381,217	2,029,955	4,181	2,415,353	1,967,369	125	1,967,494	447,859	66,642	...
Assam	135,905	565,719	25,577	727,201	562,981	18,979	581,960	145,241	9,336	...
Bengal	235,343	4,244,556	...	4,479,899	4,119,362	135,020	4,254,382	225,517	...	9,826
N.-W. Provinces and Oudh	512,431	3,253,041	80	3,765,552	3,020,270	249,603	3,269,873	495,679	...	16,752
Punjab	277,068	1,697,884	43,673	2,018,625	1,846,977	630	1,847,607	171,018	...	106,050
Madras	419,071	2,966,806	55,432	3,441,309	3,090,404	90,915	3,181,319	259,990	...	159,081
Bombay	407,011	4,045,747	14,371	4,467,129	4,012,675	71,331	4,084,006	383,123	...	23,888
TOTAL . Rx.	2,573,480	19,580,913	148,955	22,303,348	19,410,465	580,820	19,991,285	2,312,063	75,978	337,395

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1893.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	13,020	13,867	(*a*) 185	14,052	...	27,072	13,318	(*a*) 185	13,503	...	13,503	13,569	549	...
Central Provinces	84,151	108,585	14,217	122,802	6,691	213,644	116,816	5,641	122,457	7,238	129,695	83,949	345	...
Burma	104,408	165,040	125	165,165	410	269,983	131,547	4,181	135,728	295	136,023	133,960	29,437	...
Assam	28,709	77,921	18,979	96,900	6	125,615	95,909	25,577	121,486	43	121,529	4,086	...	24,586
Bengal	260,198	573,265	(*b*) 135,790	709,055	283,257	1,252,510	709,673	(*a*) 770	710,443	252,471	962,914	289,596	...	1,388
N.-W. Provinces and Oudh	85,444	825,067	249,603	1,074,670	946	1,161,060	1,051,216	80	1,051,296	1,299	1,052,595	108,465	23,374	...
Punjab	193,689	412,403	(*c*) 1,036	413,439	3,148	610,276	371,144	(*c*) 44,079	415,223	2,600	417,823	192,453	...	1,784
Madras	504,989	1,208,177	(*d*) 91,342	1,299,519	463,038	2,267,546	1,176,858	(*d*) 55,859	1,232,717	457,520	1,690,237	577,309	66,802	...
Bombay	381,356	450,847	(*e*) 100,459	551,306	2,923	935,585	516,498	(*e*) 43,499	559,997	5,495	565,492	370,093	...	8,691
TOTAL . Rx.	1,655,964	3,835,172	611,736	4,446,908	760,419	6,863,291	4,182,979	179,871	4,362,850	726,961	5,089,811	1,773,480	120,507	36,449

(*a*) Represents transfers from one Local Fund to another.
(*b*) Includes Rx. 770 on account of transfers from one Local Fund to another.
(*c*) Includes Rx. 406 on account of transfers from one Local Fund to another.
(*d*) Includes Rx. 427 on account of transfers from one Local Fund to another.
(*e*) Includes Rx. 29,128 on account of transfers from one Local Fund to another.

M.—Provincial Adjustment.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1893.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	549	549	...	...	...	549	...
Central Provinces	...	345	345	21,798	...	21,798	...	21,453
Burma	66,642	29,437	96,079	...	...	...	96,079	...
Assam	9,336	...	9,336	...	24,586	24,586	...	15,250
Bengal	...	...	...	9,826	1,388	11,214	...	11,214
N.-W. Provinces and Oudh	...	23,374	23,374	16,752	...	16,752	6,622	...
Punjab	...	...	...	106,050	1,784	107,834	...	107,834
Madras	...	66,802	66,802	159,081	...	159,081	...	92,279
Bombay	...	...	...	23,888	8,691	32,579	...	32,579
TOTAL . Rx.	75,978	120,507	196,485	337,395	36,449	373,844	103,250	280,609
							177,359	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.*3,986,290.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	194	...	...	...
	70	State Railways—Construction . .	196	...	...	3,455,199
	70A	Detailed Account of East Indian Railway	198	838,549	...	...
	70B	„ „ Eastern Bengal Railway . .	199	4,380	...	...
	70C	„ „ Oudh and Rohilkhand Railway .	200	*—46,996*	...	...
	70D	„ „ North-Western Railway . .	201	117,567	...	...
	70E	„ „ South Indian Railway . .	202	*—202,614*	...	...
	71	Irrigation Works—Construction .	203	...	...	531,091
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	205	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	206	1,691,347	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	210	...	...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	212	...	...	...
				Total .	...	3,986,290

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.*									No. of Items.
	RAILWAYS.				IRRIGATION.				Total. Construction.	
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68 . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69 . .	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70 . .	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71 . .	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72 . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . .	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74 . .	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75 . .	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76 . .	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77 . .	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78 . .	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79 . .	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80 . .	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81 . .	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82 . .	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83 . .	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84 . .	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85 . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86 . .	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87 . .	3,711,856	1,321,074	496,810	5,529,740	655,103	2,009	755	657,867	6,187,607	21
1887-88 . .	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89 . .	70,184	772,021	359,214	1,201,419	533,034	4,357	2,027	539,418	1,740,837	23
1889-90 . .	1,368,937	997,588	447,667	2,814,192	456,063	1,963	881	458,907	3,273,099	24
1890-91 . .	1,513,544	1,072,357	350,394	2,936,295	569,183	7,306	2,387	578,876	3,515,171	25
1891-92 . .	2,203,339	864,309	375,337	3,442,985	817,735	10,676	4,636	833,047	4,276,032	26
1892-93 . .	3,121,996	1,034,673	622,486	4,779,155	587,353	9,391	5,650	602,394	5,381,549	27
TOTAL .	50,858,646	20,277,812	5,512,824	76,649,282	25,401,317	3,045,525	476,255	28,923,097	105,572,379	

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect to

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(*a*) Is made
Bengal
Madras
Bombay

(*b*) Consists of Survey outlay to the following
Palanpur
Lucknow
Mari

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAY

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS:				
India . . . . *Rx.*	1,031,287	*—33,137*	323,822	*—29,466*
Deduct—Charged to Revenue *Rx.*	...	...	...	*4,179*
„ „ Famine *Rx.*	...	...	...	...
Net—India . . . *Rx.*	1,031,287	*—33,137*	323,822	*—33,645*
England . . £	348,849	8,012	109 493	...
Exchange . . . *Rx.*	210,273	4,960	65,250	...
TOTAL . *Rx.*	1,590,409	*—20,165*	498,565	*—33,645*
IRRIGATION AND NAVIGATION.				
India . . . . *Rx.*	...	...	...	...
England . . . £	...	...	...	...
Exchange . . . *Rx.*	...	...	...	...
TOTAL . *Rx.*	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	1,423,541	5,275,364	6,698,905	1,086,045	7,784,950
21	200,000	107,979	...	23,558	183,077	2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099
25	...	74,392	...	59,324	*—4,812*	20,635	...	149,539	3,365,632	3,515,171	4,692,557	8,207,728
26	484,795	77,931	...	(*b*)24,621	163,233	25,452	...	776,032	3,500,000	4,276,032	...	4,276,032
27	984,469	60,793	...	...	339,487	(*a*)10,510	...	1,395,259	3,986,290	5,381,549	...	5,381,549
	4,316,632	1,676,057	4,215,076	417,375	2,670,588	5,790,300	1,894,293	20,980,321	84,592,058	105,572,379	33,553,451	139,125,830

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

Rı,06,750 Debt incurred in India.

cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.

up thus :—

Canals	.	3,832
,,	.	2,472
,,	.	4,206
		10,510

extent brought on to construction account :—

Deesa	. . . ,,	196
Rai Bareli	. . ,,	4,625
Attock	. . . ,,	19,800
		24,621

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES during 1892-93.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
— 346,028	163,086	383,042	1,584,141	45,249	3,121,996
...	...	...	*293,127*	*42,181*	*339,487*
...	...	...	*984,469*	...	*984,469*
—346,028	163,086	383,042	306,545	3,068	1,798,040
85,116	126,822	356,381	...	...	1,034,673
49,319	75,941	216,743	...	...	622,486
—211,593	365,849	956,166	306,545	3,068	3,455,199
38,059	37,070	260,967	164,315	21,378	521,789
2,427	...	3,381	...	...	5,808
1,460	...	2,034	...	...	3,494
41,946	37,070	266,382	164,315	21,378	531,091

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Railways.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange.	DEDUCT: *Receipts on Capital Account.*	DEDUCT: *Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	NET TOTAL.
India, General.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	1	838,796	40,310	...	16,996	*392*	*57,161*	838,549
Rajputana-Malwa	2	26,984	...	24,415	...	...	...	51,399
Holkar	3	1,609	...	...	...	...	...	1,609
Godhra-Rutlam	4	383,917	22,434	227,323	...	*325*	...	633,349
Palanpur-Dessa	5	18,047	486	...	...	*7,296*	...	(*a*) 11,237
Bhopal	6	26,981	...	...	...	...	...	26,981
Store-keeper for State Railways	7	...	...	15,943	...	*48*	...	15,895
Expenditure in England for Stores purchased and remaining unappropriated	8	...	...	11,390	...	...	...	11,390
Central Provinces.								
Wardha Coal	9	649	...	...	...	...	...	649
Warora Colliery	10	*—10,226*	*— 3*	27,401	...	...	...	992
Umaria Colliery	11	3,460	...	301	...	...	...	3,761
Bilaspur-Etawah	12	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	13	8,106	...	...	...	*1*	*33,672*	*—25,567*
Burma.								
Burma	14	31,927	*—299*	...	...	...	*8,371*	23,257
Mu Valley	15	324,362	52,595	71,827	...	*1,096*	...	447,688
Meiktila Branch	16	25,892	1,728	...	...	...	...	27,620
Assam.								
Assam-Bengal	17	6,488	*—6,558*	*—33,636*	...	*—61*	...	*—33,645*
Jorhat	18	3,962	...	...	...	...	*230*	3,732
Cherra-Companyganj	19	495	...	...	...	*48*	...	447
Bengal.								
Eastern Bengal system	20	115,974	...	...	...	*82*	*26,396*	89,496
Barsoi-Kissengunj	21	44,340	1,264	...	...	*5*	...	45,599
Patna-Gya	22	*—395,214*	*—23,987*	...	*—15,810*	...	...	*—435,011*
Tirhoot	23	97,162	14	27,601	...	*—24*	...	124,801
Nalhati	24	*—29,464*	*—3,000*	*—3,632*	*—1,186*	*—804*	...	*—36,478*
Ranaghat-Bhagwangola	25	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Oudh and Rohilkhand	26	16,455	...	...	...	*1*	*36,159*	*—19,705*
Cawnpore-Achneyra	27	6,923	...	...	...	...	...	6,923
Lucknow Rae-Bareli-Benares	28	75,419	6,208	45,184	...	*2*	...	126,809
Bareilly-Rampur-Moradabad	29	138,692	13,477	99,817	...	*164*	...	251,822
Lucknow-Bareilly	30	...	...	...	...	...	...	...
Punjab.								
North-Western	31	349,595	11,850	83,988	...	*200*	...	445,233
Peshawar Railway Reserve	32	...	...	1,026	...	...	...	1,026
Frontier Railways Reserve Material	33	...	662	29,398	...	...	...	30,060
Mushkaf-Bolan	34	290,568	25,084	...	...	*861*	*47,640*	267,151
Mari-Attock	35	172,185	10,759	28,225	...	*72*	...	211,097
Sind-Pishin, Petroleum Operations	36	1,273	...	137	...	*1*	...	1,409
Rewari-Ferozepore	37	190	...	...	...	...	...	190
Madras.								
South Indian	38	*—192,208*	*—34,645*	24,239	...	...	...	*—202,614*
Bellary-Kistna	39	158	87	...	...	...	...	245
Bezvada Extension	40	481	...	...	...	...	...	481
Mayavaram-Mutupet	41	51,836	8,020	31,848	...	*—198*	...	91,902
Guntakal-Hindupur	42	458,054	51,364	...	...	*—11*	*48,920*	460,509
East Coast	43	1,295,565	81,116	...	...	*2,035*	*141,028*	1,233,618
Vizagapatam-Raipur	44	...	...	...	...	...	...	...
Bombay.								
Southern Mahratta	45	...	...	...	...	...	...	...
Dhond-Manmad	46	9,661	...	...	...	...	*6,593*	3,068
Hyderabad-Umarkot	47	38,610	3,874	...	...	*3*	*300*	42,181
TOTAL CONSTRUCTION OF STATE RAILWAYS		4,237,704	246,660	712,795	...	*11,534*	*406,470*	4,779,155

Deduct—Amount charged to the Ordinary Grant	Construction of Railways charged to Revenue	*339,487*
	Famine Relief and Insurance	*984,469*
		3,455,199
Net—Charged to State Railways—Construction	India Rx.	1,798,040
	England £	1,034,673
	Exchange Rx.	622,486
	TOTAL Rx	3,455,199

(*a*) Outlay during the year . . . . . Rx. 18,533

Deduct—

Contribution by Palanpur Durbar . . . . . „ 7,296

Net State Outlay . 11,237

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1892-93.

TOTAL EXPENDITURE TO 31ST MARCH 1893.							No. of Railways.	REMARKS.
Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.		
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
3,425,247	112,474	482,149	16,996	4,036,866	*1,000,487*	3,036,379	1	†*See* Account No. 70A.
7,971,384	563,501	425,123	372,686	9,332,694	*16,332*	9,316,362	2	
1,157,544	135,405	...	17,410	1,310,359	*4,095*	1,306,264	3	
614,792	37,151	272,715	...	924,658	*405*	924,253	4	
18,243	486	...	...	18,729	*7,296*	11,433	5	Represents amount contributed by the State for Construction Rx. 188,548 and Survey Charge Rx. 6,057.
195,016	...	...	...	195,016	*411*	194,605†	6	
2,596	...	54,037	...	56,633	*251*	56,382	7	
...	...	102,153	...	102,153	...	102,153	8	
438,472	45,259	...	19,092	502,823	*4,054*	498,769	9	
133,166	104	22,141	1,204	156,615	*181*	156,434	10	
89,724	6,628	7,422	6	103,780	*10*	103,770	11	
7,473	...	...	42	7,515	*1*	7,514	12	
35,704	...	14,027	...	49,731	*1*	49,730	13	
4,674,978	368,481	102,194	125,061	5,270,714	*17,100*	5,253,614	14	
1,188,354	157,808	185,140	...	1,531,302	*2,569*	1,528,733	15	
26,773	2,058	...	...	28,831	...	28,831	16	
14,223	...	8	...	14,231	...	14,231	17	
73,328	4,125	1,758	...	79,211	*312*	78,899	18	
67,265	10,784	...	...	78,049	*219*	77,830	19	
6,113,981	477,285	194,740	167,753	6,953,759	*124,558*	6,829,201	20	*See* Account No. 70B.
131,333	1,691	...	...	133,024	*5*	133,019	21	
...	...	...	...	...	...	...	22	
2,239,130	136,556	40,877	78,469	2,495,032	*9,129*	2,485,903	23	
...	...	...	...	...	...	...	24	
27,703	2,568	...	...	30,271	*27*	30,244	25	
153,097	...	185,220	...	338,317	*330,207*	8,110	26	*See* Account No. 70C.
1,062,678	61,944	...	36,548	1,161,170	*6,231*	1,154,939	27	
100,295	9,000	54,004	...	163,299	*10*	163,289	28	
154,595	15,983	100,056	...	270,634	*186*	270,448	29	
478,221	30,658	...	4,215	513,094	*980*	512,114	30	
27,344,741	1,872,093	1,123,037	945,588	31,285,459	*733,775*	30,551,684	31	*See* Account No. 70D.
...	...	36,776	...	36,776	...	36,776	32	
...	2,455	378,609	40,884	421,948	...	421,948	33	
369,625	35,519	47,158	...	452,302	*1,119*	451,183	34	
242,617	16,383	40,083	...	299,083	*72*	299,011	35	
10,856	...	3,526	...	14,382	*1*	14,381	36	
1,127,448	73,612	...	80,939	1,281,999	*947*	1,281,052	37	
2,267,666	221,484	390,904	24,236	2,904,290	*386,517*	2,517,773	38	*See* Account No. 70E.
1,130,357	157,354	322,934	49,109	1,659,754	*2,001*	1,657,753	39	
130,651	11,727	...	...	142,378	*225*	142,153	40	
76,128	16,152	70,896	...	163,176	...	163,176	41	
514,670	60,301	908	...	575,879	...	575,879	42	
2,274,868	194,698	387,308	...	2,856,874	*2,771*	2,854,103	43	
24,505	...	...	...	24,505	*1*	24,504	44	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	45	
966,921	77,498	158	65,699	1,110,276	*1,572*	1,108,704	46	
152,713	10,291	42	...	163,046	*4*	163,042	47	
67,263,259	4,936,663	5,059,365	2,066,088	79,325,375	*2,676,093*	76,649,282		
						6,404,531		
						4,403,243		
						65,841,508		
						41,715,638		
						18,896,099		
						5,229,771		
						65,841,508		

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1892-93.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
TOTAL	£	...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	„	2,153	16,460	18,613
Land	„	8,904	96,876	105,780
Formation	„	70,530	41,769	112,299
Bridge-work	„	150,311	363,771	514,082
Fencing	„	19,581	12,133	31,714
Ballast and Permanent-way	„	428,713	596,338	1,025,051
Stations and Buildings	„	89,008	517,676	606,684
Plant	„	11,913	92,205	104,118
Ferries, etc.	„	30,205	12,154	42,359
Rolling-stock	„	27,757	494,580	522,337
General Charges	„	40,310	72,164	112,474
Suspense Account	„	*—57,161*	539,310	482,149
Exchange	„	16,996	...	16,996
Collieries Block	„	*—279*	77,962	77,683
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	838,941	15,241,365	16,080,306
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	*82,217*	*848,751*
(2) Stores made over to the new Undertaking	„	...	*766,534*	
(3) Sale-proceeds of surplus stores and dismantled buildings	„	*392*	*151,344*	*151,736*
Total Deductions		*392*	*1,000,095*	*1,000,487*
CAPITAL OUTLAY	Rx.	838,549	14,241,270	15,079,819
Deduct—CHARGED IN ENGLAND	£	...	*12,032,765*	*12,032,765*
NET OUTLAY IN INDIA	Rx.	838,549	2,208,505	3,047,054

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1892-93.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	„	223	45,450	45,673
Land	„	3,412	397,372	400,784
Formation	„	3,063	455,179	458,242
Bridge-work	„	3,310	1,016,842	1,020,152
Fencing	„	2,059	150,715	152,774
Ballast and Permanent-way	„	63,303	1,826,208	1,889,511
Stations and Buildings	„	14,764	866,519	881,283
Plant	„	*—53*	175,430	175,377
Ferries, etc.	„	*—35*	152,995	152,960
Rolling-stock	„	25,928	868,849	894,777
General Charges	„	...	477,285	477,285
Suspense Account	„	*—26,396*	221,136	194,740
Exchange	„	...	167,753	167,753
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	89,578	8,433,965	8,523,543
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Capital Receipts	„	*82*	*51,688*	*51,770*
Total Deductions		*82*	*124,476*	*124,558*
CAPITAL OUTLAY	Rx.	89,496	8,309,480	8,398,985*
Deduct—CHARGED IN ENGLAND	£	*85,116*	*3,482,855*	*3,567,971*
NET OUTLAY IN INDIA	Rx.	4,380	4,826,634	4,831,014

* NOTE.—The following lines comprise the Eastern Bengal system:—

	Rx.
Eastern Bengal	3,936,898
Northern „	2,428,222
Dacca	670,049
Assam-Behar	1,266,565
Kaunia-Dhurla	97,251
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	8,398,985

N.—Exp. not charged to Revenue.

No. 70c.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1892-93.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase . . . . . £	...	1,885,000	1,885,000
Purchase of the property of the Company . . . . . £	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase . . . . . £	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Capital Account: Preliminary Expenses . . . . . Rx.	...	...	...
Land . . . . . „	*—1,652*	*—2,570*	*—4,222*
Formation . . . . . „	153	3,165	3,318
Bridge-work . . . . . „	*—1,187*	17,429	16,242
Fencing . . . . . „	...	1,912	1,912
Ballast and Permanent-way . . . . . „	*—2,857*	26,986	24,129
Stations and Buildings . . . . . „	10,547	55,437	65,984
Plant . . . . . „	...	*—10,167*	*—10,167*
Rolling-stock . . . . . „	11,451	44,450	55,901
General Charges . . . . . „	...	...	...
Suspense Account . . . . . „	*—36,159*	221,379	185,220
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	*—19,704*	10,694,070	10,674,366
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—			
(1) Value of Stores and Cash made over to the new Undertaking . . Rx.	...	*330,205*	*330,205*
(2) Other Capital Receipts . . . . . „	*1*	*1*	
Total Deductions . *Rx.*	*1*	*330,206*	*330,207*
CAPITAL OUTLAY . Rx.	*—19,705*	10,363,864	10,344,159
Deduct—CHARGED IN ENGLAND . . . . . £	*27,291*	*10,477,743*	*10,505,034*
NET OUTLAY IN INDIA . Rx.	*—46,996*	*—113,879*	*—160,875*

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the YEAR 1892-93.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:			
India 3½ per cent. Stock issued in redemption of portion of Annuity . . . £	...	4,911,621	4,911,621
TOTAL . £			
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 31st December 1885 . . . . . Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses . . . . . „	720	308,689	309,409
Land . . . . . „	14,430	232,904	247,334
Formation . . . . . „	75,525	4,320,001	4,395,526
Bridge-work . . . . . „	138,998	7,028,300	7,167,298
Fencing, etc. . . . . „	4,083	329,012	333,095
Ballast and Permanent-way . . . . . „	44,961	7,772,828	7,817,789
Stations and Buildings . . . . . „	53,260	2,281,105	2,334,365
Plant . . . . . „	4,147	797,310	801,457
Ferries . . . . . „	—29,776	91,876	62,100
Rolling-stock . . . . . „	43,247	3,530,189	3,573,436
General Charges . . . . . „	11,850	1,860,243	1,872,093
Electric Telegraph . . . . . „	...	15,885	15,885
Capital Advance and Store Advance Account . . . . . „	83,988	1,039,049	1,123,037
Exchange . . . . . „	...	945,588	945,588
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	445,433	35,751,647	36,197,080
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—			
(1) Cash Deposits, etc., made over to the new Undertaking . . . Rx.	...	*483,665*	*483,665*
(2) Stores made over to the new Undertaking . . . . . „			
(3) Other receipts on Capital Account . . . . . „	*200*	*249,910*	*250,110*
Total Deductions . Rx.	*200*	*733,575*	*733,775*
CAPITAL OUTLAY . Rx.	445,233	35,018,072*	35,463,305
Deduct—CHARGED IN ENGLAND . . . . . £	*327,666*	*12,273,964*	*12,601,630*
NET OUTLAY IN INDIA . Rx.	117,567	22,744,108	22,861,675

NOTE—The following lines comprise the North-Western system:—

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Pishin, Southern Section, ditto	1,413,143
„ Darwaza-Quetta, to close of 1887-88	253,305
Sind-Sagar, Eastern Section, ditto	214,942
Bolan temporary line ditto	268,651
Sind-Pishin Main Line to close of 1889-90	4,826,849
Sind-Sagar, Western Section, to close of 1889-90	2,137,354
Bolan High Level Line ditto	137,869
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Chenab Bridge to end of 1890-91	398,282
Jammu-Kashmir ditto	26,572
Mianwali-Mari Branch	116,028
Chaman Extension	1,540,890
Amritsar-Pathankote	561,034
Scinde, Punjab and Delhi Railway:—	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined Outlay of the North-Western system from 1885-86 to 1892-93	2,606,073
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	35,463,305

* Includes Mianwali-Mari Branch to end of 1891-92 116,028
„ Chaman Extension ditto 1,540,890
„ Amritsar-Pathankote ditto 561,034
2,217,952

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of the Year 1892-93.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	*—2,905*	50,850	47,945
Land	„	1,274	36,608	37,882
Formation	„	*—27,474*	326,988	299,514
Bridge-work	„	*—118,005*	742,904	624,899
Fencing	„	968	20,347	21,315
Ballast and Permanent-way	„	*—93,898*	741,711	647,813
Stations and Buildings	„	25,655	139,296	164,951
Plant	„	*—1,384*	41,088	39,704
Rolling-stock	„	22,626	359,335	381,961
General Charges	„	*—34,645*	256,129	221,484
Electric Telegraph	„	935	747	1,682
Suspense Account	„	24,239	366,665	390,904
Exchange	„	...	24,236	24,236
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	*—202,614*	7,799,461	7,596,847
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	*386,517*	*386,517*
(2) Other Capital Receipts	„			
Total Deductions		...	*386,517*	*386,517*
CAPITAL OUTLAY	Rx.	*—202,614*	7,412,944	7,210,330
Deduct—CHARGED IN ENGLAND	£	...	*5,364,149*	*5,364,149*
NET OUTLAY IN INDIA	Rx.	*—202,614*	2,048,795	1,846,181

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS DURING, AND TO END OF, THE YEAR ENDED 31ST MARCH 1893.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1893.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imperial.															
Bengal.															
Orissa Project	31,657	6,101	318	—*1,748*	36,328	*7*	36,321	1,809,220	452,555	202,392	14,631	26,803	2,505,601	*8,617*	2,496,984
Midnapore Canal	...	...	...	...	...	...	...	535,330	192,518	91,699	...	9,480	829,027	*3,156*	825,871
Tidal Canal	3,382	255	195	...	3,832	...	3,832	159,224	53,592	12,100	...	2,279	227,195	*93*	227,102
Sone Project	8,131	1,843	576	—*4,709*	5,841	*216*	5,625	1,866,955	518,547	213,297	12,256	5,224	2,616,279	*37,444*	2,578,835
	43,170	8,199	1,089	—*6,457*	46,001	*223*	45,778	4,370,729	1,217,212	519,488	26,887	43,786	6,178,102	*49,310*	6,128,792
Less—Ordinary Outlay on Midnapore and Hidgellee Tidal Canals	*3,382*	*255*	*195*	...	*3,832*	...	*3,832*	*32,929*	*8,727*	*7,786*	...	...	*49,442*	*1*	*49,441*
TOTAL	39,788	7,944	894	—*6,457*	42,169	*223*	41,946	4,337,800	1,208,485	511,702	26,887	43,786	6,128,660	*49,309*	6,079,351
N.-W. Provinces and Oudh.															
Ganges Canal	11,270	2,261	147	—*2,691*	10,987	*17*	10,970	2,309,156	378,690	24,821	16,505	9	2,729,181	*16,245*	2,712,936
Lower Ganges Canal	18,484	4,023	261	—*1,866*	20,902	*139*	20,763	2,469,530	487,171	196,345	28,748	962	3,182,756	*40,431*	3,142,325
Agra Canal	2,820	648	42	—*1,086*	2,424	...	2,424	671,803	148,526	33,725	4,722	99	858,875	*4,788*	854,087
Eastern Jumna Canal	2,186	419	27	281	2,913	...	2,913	268,667	52,024	2,563	4,415	...	327,969	*47*	327,922
TOTAL	34,760	7,351	477	—*5,362*	37,226	*156*	37,070	5,719,156	1,066,411	257,754	54,390	1,070	7,098,781	*61,511*	7,037,270
Punjab.															
Western Jumna Canal	8,172	1,871	123	1,586	11,752	*6*	11,746	834,388	228,256	12,300	4,979	...	1,079,923	*1,028*	1,078,895
„ „ Sirsa Branch	72,228	15,118	1,618	—*2,778*	86,186	*93*	86,093	192,634	46,662	6,303	7,980	...	253,579	*161*	(*c*)253,418
Bari Doâb Canal	21,945	5,057	276	—*2,092*	25,186	...	25,186	1,266,321	284,097	50,361	8,632	...	1,609,411	*1,696*	1,607,715
Sirhind Canal	12,861	2,506	—*241*	—*1,633*	13,493	*2*	13,491	2,542,640	762,721	326,649	24,364	274	3,656,648	*17,613*	3,639,035
Lower Sohag and Para Canal	...	...	...	—*169*	—*169*	...	—*169*	50,975	15,167	682	465	...	67,289	*8*	67,281
Chenab Canal	105,556	22,336	3,546	21,121	152,559	*3*	152,556	835,931	140,632	40,977	41,300	...	1,058,840	*833*	1,058,007
Sidhnai Canal	—*8*	—*2*	...	256	246	...	246	70,112	20,479	2,225	750	...	93,566	*22*	93,544
Jhelum Canal	...	23	...	...	23	...	23	174	734	6	...	...	914	...	914
	220,754	46,909	5,322	16,291	289,276	*104*	289,172	5,793,175	1,498,748	439,503	88,470	274	7,820,170	*21,361*	7,798,809
Less—Outlay from Contributions by Native States on Sirhind and Sirsa Canals and ordinary outlay on other works	*21,857*	*4,445*	*264*	—*3,734*	*22,832*	*42*	(*a*)*22,790*	*998,482*	*340,204*	*120,627*	*3,991*	...	*1,463,304*	*6,900*	(*b*) (*c*) *1,456,404*
TOTAL	198,897	42,464	5,058	20,025	266,444	*62*	266,382	4,794,693	1,158,544	318,876	84,479	274	6,356,866	*14,461*	6,342,405
Carried forward	273,445	57,759	6,429	8,206	345,839	*441*	345,398	14,851,649	3,433,440	1,088,332	165,756	45,130	19,584,307	*125,281*	19,459,026

(*a*) Consists of the following expenditure:—
Contributional Outlay, Sirhind Canal . . . . . *Rx.* —*2,118*
„ „ Sirsa Canal . . . . . „ 24,908
TOTAL . Rx. 22,790

(*b*) Difference between this figure, and the outlay to date of last year *plus* outlay in 1892-93, is due to Survey outlay on the Lower Sohag and Para, Chenab and Sidnai canals added to Capital Account in previous years now deducted as outlay from Revenues.

(*c*) Rx 17 added to outlay to date on account of outlay from Contributions.

N.—Exp. not charged to Revenue.

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1893—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1892.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	273,445	57,759	6,429	8,206	345,839	*441*	345,398	14,851,649	3,433,440	1,088,332	165,756	45,130	19,584,307	*125,281*	19,459,026
Madras.															
Godávári Delta System	125	15	25	...	165	...	165	805,595	197,006	83,096	...	498	1,091,195	*93*	1,091,102
Kistna Delta System	24,666	5,367	1,372	...	31,405	*746*	30,659	769,218	183,375	52,356	...	993	1,005,942	*1,519*	1,004,423
Pennér Anicut System	6	1	...	...	7	...	7	128,720	31,789	2,786	...	...	163,295	*1*	163,294
Cauvery Delta System	...	...	...	...	...	...	...	130,954	30,783	3,942	...	125	165,804	*198*	165,606
Srivaikuntham System	...	...	...	...	...	...	...	105,068	29,019	1,053	...	...	135,140	*37*	135,103
Sangam System	1,773	361	*—262*	...	1,872		1,872	242,005	47,815	11,676	...	17	301,513	*5*	301,508
Kurnool Canal	2,017	455	...	...	2,472	*23*	2,449	1,780,231	455	...	...	408,091	2,188,777	*22,256*	2,166,521
Barúr Tank Project	228	52	...	...	280	...	280	31,684	7,282	683	...	...	39,654	*2*	39,652
Periyár Project	99,012	22,506	10,029	...	131,547	*192*	131,355	306,938	80,193	61,816	...	...	508,947	*733*	508,214
	127,827	28,757	11,164	...	167,748	*961*	166,787	4,360 413	607,717	222,413	...	409,724	5,600,267	*24,844*	5,575,423
Less—Outlay on Kurnool Canal charged to minor works	*2,017*	*455*	...	...	2,472	...	*2 472*	*2,017*	*455*	...	...	...	*2,472*	...	2,472
Total	125,810	28,302	11,164	...	165,276	*961*	164,315	4,358,396	607,262	222,413	...	409,724	5,597,795	*24,844*	5,572,951
Bombay.															
Desert Canal	199	50	...	...	249	...	249	98,812	22,102	1,428	...	...	122,342	*4*	122,338
Bégari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	*2*	162,561
Eastern Nara Works	14,335	3,584	135	...	18,054	...	18,054	428,648	106,418	4,589	...	...	539,655	*18*	539,637
Hathmati Canal	...	...	...	...	...	...	...	38 363	9,952	906	...	...	49,221	*129*	49,092
Pravara River Works—Lakh Canal	*41*	*—8*	...	...	*—49*	...	*—49*	26,425	6,871	1,948	...	...	35,244	*20*	35,224
Kádvá River Works	21	4	...	...	25	...	25	53,636	13,864	1,697	...	...	69,197	*14*	69,183
Krishna Canal	915	183	...	...	1,098	...	1,098	67,009	14,130	168	...	...	81,307	...	81,307
Lower Panjhra River Works	10	...	...	...	10	...	10	36,060	7,339	323	...	...	43,722	*4*	43,718
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	*119*	122,812
Mutha Canals	3,224	996	...	...	4,220	...	4,220	508,296	93,389	11,745	...	...	613,430	*1,217*	612,213
Unherwah Canal	1,582	395	...	...	1,977	...	1,977	29,509	5,603	48	...	...	35,160	...	35,160
Total	20,245	5,204	135	...	25,584	...	25,584	1,526,573	323,909	24,250	...	...	1,874,772	*1,527*	1,873,245
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	419,500	91,265	17,728	8,206	536,699	*1,402*	535,297	20,736,618	4,364,611	1,335,035	165,845	454,859	27,056,968	*151,652*	26,905,316
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	*3,214*	*992*	...	...	*4,206*	...	*4,206*	...	...	...	...	...	...	...	*5,448,582*
GRAND TOTAL	416,286	90,273	17,728	8,206	532,493	*1,402*	531,091	...	...	...	...	...	...	...	21,456,734*a*
Divisible under—															
India							Rx. 521,789							Rx.	17,943,203
England							£ 5,808							£	3,040,188
Exchange							Rx. 3,194							Rx.	473,343

(*a*) Difference between this figure, and that arrived at by adding outlay of 1892-93 to the progressive figure to close of 1891-92 is explained in foot-note (*b*) at preceding page.

No. 72.—ABSTRACT ACCOUNT of Expenditure on the Capital involved in the Redemption of Liabilities of Railway Companies during, and to end of, the Year 1892-93.

Railways and Details of Liabilities.	During the year.	To end of previous year.	Total.
	£	£	£
East Indian.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . . . . . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
Total	...	12,043,440	12,043,440
Eastern Bengal.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
Total £	...	1,569,784	1,569,784
Scinde, Punjab and Delhi.			
India 3½ per cent. Stock issued in redemption of Annuity £	...	4 911,621	4,911,621
Oudh and Rohilkhund.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase		3,415,000	3,415,000
Total £	...	10,336,049	10,336,049
South Indian Railway.			
Purchase of the property of the Company £ 4,197,557 *Less* Capital deposited by New Company „ 1,000,000	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock, ditto ditto ditto	...	425,000	425,000
Total £	...	4,692,557	4,692,557
Grand Total £	...	33,553,451	33,553,451

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding INDIA,

PARTICULARS.		BUILDINGS AND ROADS.					RAJPUTANA.			No. of Items.
		Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Chief Engineer and Secretariat.										
Director-General and Assistant	1	11,569		...	...	...	...	...	...	1
Chief Engineer and Assistants	2	...		...	...	...	...	...	...	2
Upper Subordinates and Lower Subordinates and Petty Establishment	3	...		...	...	...	...	...	...	3
Office Establishment	4	6,753	3,059	...	...	...	...	...	...	4
Travelling Allowances	5	1,310		...	...	...	...	...	...	5
Office Expenses	6	1,424		...	...	...	...	...	...	6
Local Allowances	7	...		...	...	...	...	...	...	7
Accountants	8	152		...	...	...	...	...	...	8
TOTAL . Rx.	9	21,208	3,059	..	...	...	...	...	...	9
Superintending Engineers.										
Superintending Engineers and Assistants	10	19,882	...	...	...	...	2,104	...	2,104	10
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	11
Office and Petty Establishment	12	6,710	...	177	...	...	1,345	...	1,345	12
Travelling Allowances	13	1,582	...	6	...	...	357	...	357	13
Office Expenses	14	1,947	...	10	...	...	334	...	334	14
Local Allowances	15	172	...	...	...	...	...	...	...	15
Famine Relief Works	16	...	...	...	...	...	...	...	...	16
TOTAL . Rx.	17	30,293	...	193	...	...	4,140	...	4,140	17
TOTAL DIRECTION . Rx.	18	51,501	3,059	193	...	...	4,140	...	4,140	18
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	19	78,382	2,565	1,177	...	...	3,750	...	3,750	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors and Overseers	20	36,206	1,009	633	...	1,288	1,801	...	1,801	20
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	21	10,272	1,014	242	...	...	1,440	...	1,440	21
Petty Establishment	22	8,380	408	72	...	...	216	...	216	22
Office ditto	23	25,255	907	463	...	...	1,867	...	1,867	23
Medical ditto	24	...	...	...	...	...	...	...	...	24
Local Allowances	25	5,747	...	...	...	...	...	...	...	25
Travelling Allowances	26	14,789	1,037	597	...	...	1,287	...	1,287	26
Office Expenses	27	7,778	170	105	...	...	485	...	485	27
Special Allowances	28	...	...	...	...	...	...	...	...	28
Accountants	29	7,127	318	224	...	...	1,205	...	1,205	29
House-rent	30	659	...	...	...	...	...	...	...	30
Irrigation Establishment		...	...	...	...	...	...	...	...	
TOTAL CONSTRUCTION . Rx.	31	194,595	7,428	3,513	...	1,288	12,051	...	12,051	31
ACCOUNTS.										
Examiners and Deputy and Assistant Examiners	32	3,322	...	...	...	...	873	...	873	32
Accountants	33	3,698	...	200	...	...	348	...	348	33
Clerks and Office Servants	34	4,367	...	...	...	...	598	...	598	34
Travelling Allowances	35	786	...	...	...	...	58	...	58	35
Office Expenses	36	620	...	...	...	...	99	...	99	36
Local Allowances	37	...	...	...	...	...	...	...	...	37
Famine Relief Works	38	...	...	...	...	...	...	...	...	38
TOTAL ACCOUNTS . Rx.	39	12,793	...	200		...	1,976	...	1,976	39
COLLECTION OF REVENUE	40	...	...	...	...	...	...	62	62	40
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	41	...	...	...	...	...	...	...	...	41
SPECIAL ESTABLISHMENT FOR SURVEYS	42	...	...	...	...	...	...	...	...	42
BARRACK DEPARTMENT	43	19,283	...	...	...	...	170	...	170	43
TOTAL AMOUNT AUDITED . Rx.	44	278,172	10,487	3,906	...	1,288	18,337	62	18,399	44
Add—Charges of other Departments and of previous year disbursed during the year	45	26,305	3	21	610	...	304	7,692	7,996	45
TOTAL . Rx.	46	304,477	10,490	3,927	610	1,288	18,641	7,754	26,395	46
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	47	*41,997*	*1,083*	*—21*	...	...	*12,938*	...	*12,938*	47
GRAND TOTAL . Rx.	48	262,480	9,407	3,948	610	1,288	5,703	7,754	13,457	48

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1893.

Railways.)

No. of Items.	GENERAL.						CENTRAL PROVINCES.	BURMA.						ASSAM.	CARRIED FORWARD.		
	BALUCHISTAN.			TOTAL.				UPPER.			LOWER.						
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...		...		...	...	...	...	...	...	...	...		...	
2	...	...	...		...		...	...	...	...	5,838	...	5,838	3,466		...	
3	...	...	...		...		...	...	...	...	...	...	...	...		...	
4	...	...	...	24,267	...	24,267	...	...	...	..	4,990	...	4,990	1,601	41,911	...	41,911
5	...	...	...		...		...	...	...	...	183	...	183	169		...	
6	...	...	...		...		...	...	...	...	542	...	542	265		...	
7	...	...	...		...		...	...	...	...	281	...	281	309		...	
8	...	...	...		...		...	...	...	...	...	...	...	...		...	
9	...	...	...	24,267	...	24,267		...	...	...	11,834	...	11,834	5,810	41,911	...	41,911
10	2,039	...	2,039	24,025	...	24,025	2,816	2,263	...	2,263	7,313	...	7,313	1,230	37,647	...	37,647
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	986	...	986	9,218	...	9,218	2,696	1,459	...	1,459	3,681	...	3,681	552	17,606	...	17,606
13	120	...	120	2,065	...	2,065	337	214	...	214	783	...	783	222	3,621	...	3,621
14	125	...	125	2,416	...	2,416	610	248	...	248	707	...	707	99	4,080	...	4,080
15	31	...	31	203	..	203	...	202	...	202	389	...	389	33	827	...	827
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	3,301	...	3,301	37,927	...	37,927	6,459	4,386	...	4,386	12,873	...	12,873	2,136	63,781	...	63,781
18	3,301	...	3,301	62,194	...	62,194	6,459	4,386	...	4,386	24,707	...	24,707	7,946	105,692	...	105,692
19	3,944	...	3,944	89,818	...	89,818	9,870	30,550	...	30,550	14,642	...	14,642	11,377	156,257	...	156,257
20	1,184	192	1,376	42,121	192	42,313	4,839	13,123	...	13,123	11,023	...	11,023	7,633	78,739	192	78,931
21	622	...	622	13,590	...	13,590	2,549	5,316	...	5,316	3,301	...	3,301	2,278	27,034	...	27,034
22	2,175	196	2,371	11,251	196	11,447	229	413	...	413	425	...	425	1,507	13,825	196	14,021
23	2,386	...	2,386	30,878	...	30,878	3,233	9,989	...	9,989	5,694	...	5,694	5,743	55,537	...	55,537
24	...	...	...	...	...	...	95	212	...	212	...	...	...	...	307	...	307
25	...	...	...	5,747	...	5,747	...	9,225	...	9,225	4,531	...	4,531	3,820	23,323	...	23,323
26	2,119	78	2,197	19,829	78	19,907	3,640	11,756	...	11,756	6,314	...	6,314	5,498	47,037	78	47,115
27	805	11	816	9,343	11	9,354	1,008	2,972	...	2,972	1,204	...	1,204	1,512	16,039	11	16,050
28	1,293	...	1,293	1,293	...	1,293	...	...	...	...	...	...	...	...	1,293	...	1,293
29	584	...	584	9,458	...	9,458	1,276	2,616	...	2,616	1,760	...	1,760	1,753	16,863	...	16,863
30	...	...	...	659	...	659	...	..	...	..	...	...	...	..	659	...	659
	...	...	...	...	...	...	...	2,195	...	2,195	...	...	...	...	2,195	...	2,195
31	15,112	477	15,589	233,987	477	234,464	26,739	88,367	...	88,367	48,894	...	48,894	41,121	439,108	477	439,585
32	...	...	...	4,195	...	4,195	516	...	...	...	3,270	...	3,270	1,884	9,865	...	9,865
33	...	...	...	4,246	...	4,246	375	...	...	...	1,981	...	1,981	1,352	7,954	...	7,954
34	...	...	...	4,965	...	4,965	1,317	...	...	...	3,851	...	3,851	1,385	11,518	...	11,518
35	...	...	...	844	...	844	94	...	...	...	457	...	457	247	1,642	...	1,642
36	...	...	...	719	...	719	124	...	...	...	529	...	529	158	1,530	...	1,530
37	...	...	...	...	...	...	...	...	...	...	812	...	812	527	1,339	...	1,339
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	14,969	...	14,969	2,426	...	...	...	10,900	...	10,900	5,553	33,848	...	33,848
40	...	...	...	...	62	62	...	...	...	...	...	571	571	...	...	633	633
41	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
43	...	...	...	19,453	...	19,453	...	...	...	...	...	...	...	...	19,453	...	19,453
44	18,413	477	18,890	330,603	539	331,142	35,624	92,753	...	92,753	84,501	571	85,072	54,620	598,101	1,110	599,211
45	3,470	7	3,477	30,713	7,699	38,412	6	17,191	23,966	41,157	876	12,762	13,638	35	48,821	44,427	93,248
46	21,883	484	22,367	361,316	8,238	369,554	35,630	109,944	23 966	133,910	85,377	13,333	98,710	54,655	646,922	45,537	692,459
47	*3,499*	*78*	*3,577*	*59,496*	*78*	*59,574*	*1,637*	*24,135*	...	*24,135*	*30,537*	...	*30,537*	*2,011*	*117,816*	*78*	*117,894*
48	18,384	406	18,790	301,820	8,160	309,980	33,993	85,809	23,966	109,775	54,840	13,333	68,173	52,644	529,10'	45,459	574,565

N.—Exp. not charg to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD. Buildings and Roads.	Irrigation.	Total.	BENGAL. Buildings and Roads.	Irrigation.	Total.	NORTH-WESTERN PROVINCES AND OUDH. Buildings and Roads.	Irrigation.	Total.	No. of Items.
DIRECTION.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Chief Engineer and Secretariat.											
Share of Secretariat Establishment	1		...		...	...	...	...	...	...	1
Director-General and Assistant	2		...		...	...	...	...	...	...	2
Chief Engineer and Assistants	3		...		8,053	...	8,053	4,640	5,240	9,880	3
Upper and Lower Subordinates and Petty Establishment	4		...		...	...	...	...	...	...	4
Office Establishment	5	41,911	...	41,911	10,190	...	10,190	4,992	3,448	8,440	5
Travelling allowances	6		...		633	...	633	707	635	1,342	6
Office expenses	7		...		1,512	...	1,512	1,314	1,411	2,725	7
Presidency and local allowances	8		...		901	...	901	...	...	...	8
Presidency house-rent	9		...		221	...	221	...	...	...	9
Accountants	10		...		...	...	...	...	...	...	10
TOTAL . Rx.	11	41,911	...	41,911	21,510	...	21,510	11,653	10,734	22,387	11
Superintending Engineers.											
Superintending Engineers and Assistants	12	37,647	...	37,647	2,895	5,313	8,208	5,341	6,222	11,563	12
Upper and Lower Subordinates	13	...	...	...	...	...	...	...	...	...	13
Office and Petty Establishments	14	17,606	...	17,606	2,124	3,310	5,434	1,037	2,447	4,384	14
Travelling allowances	15	3,621	...	3,621	785	630	1,415	807	610	1,417	15
Office expenses	16	4,080	...	4,080	385	410	795	294	621	915	16
Local allowances	17	827	...	827	...	28	28	...	...	...	17
Presidency house-rent	18	...	...	...	...	77	77	...	...	...	18
Famine Relief Works	19	...	...	...	...	...	...	...	...	...	19
TOTAL . Rx.	20	63,781	...	63,781	6,189	9,768	15,957	8,379	9,909	18,279	20
TOTAL DIRECTION . Rx.	21	105,692	...	105,692	27,699	9,768	37,467	20,032	20,634	40,666	21
CONSTRUCTION.											
Irrigation Establishment	22	2,195	...	2,195							22
Engineer Establishment, consisting of Executive and Assistant Engineers	23	155,257	...	156,257	9,448	22,537	31,985	23,999	34,271	58,270	23
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	24	78,739	192	78,931	7,302	11,548	18,859	13,831	5,883	19,714	24
Lower Subordinates	25	27,034	...	27,034	1,577	7,855	9,432	4,530	7,596	12,126	25
Petty Establishment	26	13,825	196	14,021	968	3,336	4,304	1,860	7,087	8,947	26
Office ditto	27	55,537	...	55,537	3,990	9,703	13,693	14,248	8,217	22,465	27
Medical ditto	28	307	...	307	425	688	1,113	...	830	830	28
Presidency and local allowances	29	23,323	...	23,323	809	327	1,136	...	...	...	29
Travelling allowances	30	47,037	78	47,115	4,399	10,897	15,296	14,213	12,011	26,224	30
Presidency house-rent	31	659	...	659	287	156	443	...	...	...	31
Office expenses	32	16,039	11	16,050	885	2,452	3,337	2,424	3,001	5,425	32
Special charges and allowances	33	1,293	...	1,293	...	...	...	...	...	...	33
Boat-bridges and Ferries	34	...	...	...	...	...	...	...	...	...	34
Contribution to canal establishment in Ferozepore District	35	...	...	...	...	...	...	...	...	...	35
Accountants	36	16,863	...	16,863	1,331	2,125	3,456	...	2,761	2,761	36
TOTAL CONSTRUCTION . Rx.	37	439,108	477	439,585	31,421	71,624	103,045	75,105	81,657	156,762	37
ACCOUNTS.											
Examiners, and Deputy and Assistant Examiners	38	9,865	...	9,865	3,169	...	3,169	1,557	1,246	2,803	38
Accountants	39	7,954	...	7,954	2,508	...	2,508	647	774	1,421	39
Clerks and office servants	40	11,518	...	11,518	3,083	...	3,083	2,323	1,863	4,186	40
Travelling allowances	41	1,642	...	1,642	382	...	382	164	172	336	41
Office expenses	42	1,530	...	1,530	256	...	256	177	180	357	42
Local allowances	43	1,339	...	1,339	307	...	307	...	...	...	43
Presidency house-rent	44	...	...	...	392	...	392	...	...	...	44
Famine Relief Works	45	...	...	...	...	...	...	...	...	...	45
TOTAL ACCOUNTS . Rx.	46	33,848	...	33,848	10,097	...	10,097	4,868	4,235	9,103	46
INSPECTORS OF LOCAL WORKS	47	...	...	...	4,951	...	4,951	...	...	...	47
COLLECTION OF REVENUE	48	...	633	633	3,874	26,131	30,005	...	38,486	38,486	48
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	49	...	...	...	...	11,241	11,241	...	2,457	2,457	49
SPECIAL ESTABLISHMENT FOR SURVEYS	50	...	...	...	...	...	...	...	...	...	50
BARRACK DEPARTMENT	51	19,453	...	19,453	...	...	...	...	...	...	51
THOMASON COLLEGE AND ROORKEE WORKSHOPS	52	...	...	...	...	...	...	...	...	...	52
TRAFFIC	53	...	...	...	...	...	...	18,463	...	18,463	53
TOTAL AMOUNT AUDITED . Rx.	54	598,101	1,110	599,211	78,042	118,764	196,806	118,468	147,469	265,937	54
Add—Charges of other Departments and of previous year disbursed during the year	55	48,821	44,427	93,248	12,513	11,887	24,400	318	...	318	55
TOTAL . Rx.	56	646,922	45,537	692,459	90,555	130,651	221,206	118,786	147,469	266,255	56
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	57	117,816	78	117,894	13,224	13,587	26,811	1,691	13	1,704	57
GRAND TOTAL . Rx.	58	529,106	45,459	574,565	77,331	117,064	194,395	117,095	147,456	264,551	58

Public Works Department, during the Year ended 31st March 1893—*continued.*

Railways.)

No. of Items.	Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	5,053	...	5,053		...	
2	...	...	...	...	...	...	...	...	...		...	
3	4,732	4,503	9,235	8,206	...	8,206	...	3,986	3,986		13,729	
4	...	...	...	...	..	...	245	697	942		697	
5	3,613	2,959	6,572	6,316	...	6,316	2,935	1,763	4,698	111,456	8,170	139,765
6	501	378	879	374	...	374	87	473	560		1,486	
7	3,046	2,273	5,319	585	...	585	601	543	1,144		4,227	
8	...	...	...	...	...	...	22	...	22		...	
9	...	...	...	...	...	...	66	...	66		...	
10	...	...	...	...	...	...	...	...	...		...	
11	11,892	10,113	22,005	15,481	...	15,481	9,009	7,462	16,471	111,456	28,309	139,765
12	5,406	6,649	12,055	10,691	...	10,691	4,480	...	4,480	66,460	18,184	84,644
13	...	50	50	...	...	...	741	...	741	741	50	791
14	3,068	3,102	6,170	5,485	...	5,485	1,264	...	1,264	31,484	8,859	40,343
15	685	550	1,235	966	...	960	711	...	711	7,575	1,790	9,365
16	1,026	910	1,936	440	...	440	428	...	428	6,653	1,941	8,594
17	...	...	...	...	...	...	120	...	120	947	28	975
18	...	...	...	...	...	...	117	...	117	117	77	194
19	...	...	...	...	...	...	...	...	...	...	...	...
20	10,185	11,261	21,446	17,582	...	17,582	7,861	...	7,861	113,977	30,929	144,906
21	22,077	21,374	43,451	33,063	...	33,063	16,870	7,462	24,332	225,433	59,238	284,671
22	...	...	...	...	...	...	...	...	...	2,195	...	2,195
23	30,339	44,063	74,402	46,870	1,516	48,386	25,979	20,617	46,596	292,892	123,004	415,896
24	8,291	12,009	20,300	44,335	560	44,895	20,691	11,136	31,827	173,189	41,328	214,517
25	7,274	9,878	17,152	2,136	3	2,139	4,993	4,745	9,738	47,544	30,077	77,621
26	1,807	8,317	10,124	21,595	...	21,595	1,895	1,805	3,700	41,950	20,741	62,691
27	7,540	12,188	19,728	20,448	1,888	22,336	8,175	5,271	13,446	109,938	37,267	147,205
28	97	2,097	2,194	...	...	...	51	30	81	880	3,645	4,525
29	...	...	...	...	...	...	...	...	...	24,132	327	24,459
30	9,340	13,951	23,291	20,782	546	21,328	11,043	9,544	20,587	106,814	47,027	153,841
31	...	...	...	...	...	...	313	...	313	1,259	156	1,415
32	3,067	4,815	7,882	3,721	181	3,902	2,729	3,037	5,766	28,865	13,497	42,362
33	223	...	223	...	...	...	873	...	873	2,389	...	2,389
34	349	...	349	...	...	...	...	...	...	349	...	349
35	...	...	...	...	...	...	...	...	...	...	...	...
36	2,074	2,648	4,722	5,222	...	5,222	2,547	2,144	4,691	28,037	9,678	37,715
37	70,401	109,966	180,367	165,109	4,694	169,803	79,289	58,329	137,618	860,433	326,747	1,187,180
38	2,983	...	2,983	3,104	...	3,104	3,068	...	3,068	23,746	1,246	24,992
39	2,294	...	2,294	4,541	...	4,541	2,779	...	2,779	20,723	774	21,497
40	2,635	...	2,635	3,837	...	3,837	2,972	...	2,972	26,368	1,863	28,231
41	146	...	146	174	...	174	530	...	530	3,038	172	3,210
42	184	...	184	369	...	369	206	...	206	2,722	180	2,902
43	...	...	...	...	...	...	764	...	764	2,410	...	2,410
44	...	...	...	...	...	...	343	...	343	735	...	735
45	...	...	...	...	...	...	...	...	...	...	...	...
46	8,242	...	8,242	12,025	...	12,025	10,662	...	10,662	79,742	4,235	83,977
47	...	...	...	...	...	...	...	...	...	4,951	...	4,951
48	...	50,344	50,344	...	...	...	1,066	2,736	3,802	4,940	118,330	123,270
49	...	115	115	...	151,535	151,535	...	300	300	...	165,648	165,648
50	...	23	23	...	143	143	...	816	816	...	982	982
51	...	...	...	...	...	...	...	...	...	19,453	...	19,453
52	...	...	...	...	...	...	...	...	...	18,463	...	18,463
53	...	...	...	...	...	...	...	...	...	...	...	...
54	100,720	181,822	282,542	210,197	156,372	366,569	107,887	69,643	177,530	1,213,415	675,180	1,888,595
55	61	8,140	8,201	2,448	...	2,448	20,570	9,537	30,107	84,731	73,991	158,722
56	100,781	189,962	290,743	212,645	156,372	369,017	128,457	79,180	207,637	1,298,146	749,171	2,047,317
57	*9,113*	*12,759*	*21,872*	*156,407*	...	*156,407*	*14,032*	*17,250*	*31,282*	*312,283*	*43,687*	*355,970*
58	91,608	177,203	268,871	56,238	156,372	212,610	114,425	61,930	176,355	985,863	705,484	1,691,347

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. *See* also page 206.	INDIA— Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
WORKS AND REPAIRS.	Page.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . Original Works	107	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . Repairs	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works		...	...	...	...	...	30,182	3
Minor Works and Navigation, Capital. Repairs		...	...	...	...	...	...	4
Ditto Revenue . Original Works	135	...	...	...	...	...	77	5
Ditto Revenue . Repairs		...	...	...	...	...	7,643	6
Minor Works and Navigation and Agricultural. Original Works	135	...	...	...	...	...	38	7
Minor Works and Navigation and Agricultural. Repairs	to 137	...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial . . . Original Works	149	406,922	2,708	4,322	1,732	1,250	16,010	9
Imperial . . . Repairs		261,916	11,228	9,669	1,119	1,408	12,939	10
Provincial . . . Original Works	152	...	...	...	...	...	...	11
Provincial . . . Repairs		...	...	...	...	...	...	12
Incorporated Local . . Original Works	152	...	...	1,276	...	...	184	13
Incorporated Local . . Repairs		...	...	1,206	...	...	757	14
Special Defence Works	188	410,816	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	124	...	...	...	...	...	...	16
Major Works—Working Expenses. Repairs	& 125	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Original Works	203	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. Repairs	& 204	...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . Rx.		1,079,654	13,936	16,473	2,851	2,658	67,830	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	107	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	135	...	...	...	...	...	6,119	22
Minor Works and Navigation, Revenue Establishment		...	...	...	...	...	1,627	23
Minor Works and Navigation and Agricultural Establishment	135 to 137	...	...	...	...	...	8	24
BUILDINGS AND ROADS.								
Imperial Establishment	149	217,306	9,407	3,328	610	1,288	5,609	25
Provincial Ditto	152	...	...	...	...	...	...	26
Incorporated Local Ditto	152	...	...	620	...	...	94	27
Special Defence Works Ditto . . .	188	45,174	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	124 & 125	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, Ditto	203 & 204	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.		262,480	9,407	3,948	610	1,288	13,457	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .		...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.		262,480	9,407	3,948	610	1,288	13,457	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .		24·31	67·50	23·97	21·39	48·46	19·84	34

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1893.

Railways.)

GENERAL.				BURMA.								
No. of Items.	Baluchistan.	TOTAL.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	839	38	40,611	7,898	49,386
2	...	...	...	...	...	...	...	...	...	...	...	...
3	157	30,339	...	...	...	...	7,660	4,080	6,238	25,310	12,419	86,046
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	77	...	...	...	...	—2,850	1,199	5,576	6,690	2,303	12,995
6	1,161	8,804	...	...	...	...	22,023	4,905	21,120	24,335	21,723	102,910
7	...	38	...	66,363	44,927	...	5,130	6,620	25,409	62,966	21,062	232,515
8	...	...	...	19,556	11,435	...	58,348	1,178	1,639	139,437	67,547	299,140
9	45,147	478,091	1,459	248,969	2,307	63,634	15,106	6,235	24,971	4,217	16,883	861,872
10	17,167	315,446	546	54,423	9,910	6,341	13,030	6,007	22,129	6,625	17,772	452,229
11	...	...	88,398	...	131,319	53,206	120,173	140,146	122,443	124,589	124,352	904,626
12	...	...	47,609	...	69,721	43,262	84,944	114,481	114,099	31,582	122,523	628,221
13	...	1,460	9,555	3,641	23,285	33,344	...	65,156	30,895	4,710	54,550	226,596
14	...	1,963	3,371	170	8,709	23,395	...	78,428	57,042	9,810	57,905	240,793
15	...	410,816	...	...	...	...	...	...	...	...	...	410,816
16	...	...	...	...	...	...	1,940	28,426	17,270	9,157	4,134	60,927
17	...	...	...	...	...	...	61,482	91,768	103,373	59,997	26,780	343,400
18	...	...	...	...	...	...	39,788	34,760	198,897	125,810	17,031	416,286
19	...	...	...	...	...	...	...	...	...	...	...	...
20	63,632	1,247,034	150,938	393,122	301,613	223,182	426,774	584,228	751,139	675,846	574,882	5,328,758
21	...	...	...	...	...	...	...	193	2	8,915	2,414	11,524
22	36	6,155	...	...	...	...	1,239	886	1,253	5,805	2,760	18,098
23	370	1,997	...	...	...	...	11,758	9,701	20,987	8,202	9,108	61,753
24	...	8	...	23,966	13,333	...	28,714	1,698	5,716	58,969	30,138	162,542
25	18,384	255,932	459	84,627	2,691	15,792	5,341	2,809	8,240	2,286	7,716	385,893
26	...	...	33,534	...	44,894	32,267	71,990	74,746	71,142	50,822	92,719	472,114
27	...	714	...	1,182	7,255	4,585	...	39,540	12,286	3,130	13,990	82,682
28	...	45,174	...	...	...	...	...	...	...	...	...	45,174
29	...	...	...	...	...	...	67,409	127,627	106,781	46,179	13,298	361,294
30	...	...	...	...	...	...	7,944	7,351	42,464	28,302	4,212	90,273
31	18,790	309,980	33,993	109,775	68,173	52,644	194,395	264,551	268,871	212,610	176,355	1,691,347
32	...	...	...	...	...	...	...	*18,463*	...	...	...	*18,463*
33	18,790	309,980	33,993	109,775	68,173	52,644	194,395	246,088	268,871	212,610	176,355	1,672,884
34	29·53	24·86	22·52	27·92	22·60	23·59	45·55	42·12	35·79	31·46	30·68	31·39

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st

(Excluding

PARTICULARS.	INDIA, GENERAL.										CENTRAL PROVINCES.	BURMA.						No. of Items.
	Director General, Military Works.	Central India.	Coorg.	Hyderabad.	RAJPUTANA.			BALUCHISTAN.			Buildings and Roads.	UPPER.			LOWER.			
					Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation	TOTAL.		Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads	Irrigation.	TOTAL.	
NEW SUPPLIES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	
Surveying and mathematical instruments	684	16	31	...	...	...	...	36	...	36	466	1,165	...	1,165	—17	...	—17	1
Machinery, including navigation plant	4,817	757	...	...	...	...	...	...	...	...	3,334	...	...	...	1,273	...	1,273	2
Tools	3,235	41	302	...	485	...	485	133	4	137	553	3,557	...	3,557	1,821	...	1,821	3
Plant	...	...	...	...	...	...	...	...	...	...	191	1,155	...	1,155	452	...	452	4
Office furniture	591	55	74	...	6	...	6	742	...	742	81	644	...	644	609	...	609	5
Camp equipage	11	...	53	...	...	...	...	...	...	...	354	18	...	18	...	...	...	6
Live-stock	...	2	...	...	...	...	...	...	...	...	...	833	...	833	...	...	...	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	...	165	165	...	...	...	...	...	1,869	1,869	...	4,559	4,559	9
TOTAL NEW SUPPLIES Rx.	9,338	871	460	...	491	165	656	911	4	915	4,979	7,372	1,869	9,241	4,138	4,559	8,697	10
Repairs and carriage	3,609	156	144	...	261	...	261	499	17	516	284	1,163	...	1,163	1,518	...	1,518	11
TOTAL	12,947	1,027	604	...	752	165	917	1,410	21	1,431	5,263	8,535	1,869	10,404	5,656	4,559	10,215	12
Add—Charges by other Departments	1,141	...	...	40	200	...	200	92	...	92	...	...	...	...	167	...	167	13
Deduct—Ditto	*1,025*	*62*	...	...	*201*	...	*201*	*223*	...	*223*	*240*	*1,877*	...	*1,877*	*33*	...	*33*	14
GRAND TOTAL Rx.	13,063	965	604	40	751	165	916	1,279	21	1,300	5,023	6,658	1,869	8,527	5,790	4,559	10,349	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	309	309	...	...	...	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	*—149*	*—149*	...	21	21	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	5	5	...	...	...	...	...	1,869	1,869	...	4,559	4,559	19
BUILDINGS AND ROADS—																		
Imperial	9,962	965	567	40	737	...	737	1,279	...	1,279	31	6,601	...	6,601	173	...	173	20
Provincial	...	...	...	...	...	...	...	...	...	...	4,992	...	...	...	5,144	...	5,144	21
Incorporated Local	...	...	37	...	14	...	14	...	...	...	...	57	...	57	473	...	473	22
Special Defence Works	3,101	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL AS ABOVE Rx.	13,063	965	604	40	751	165	916	1,279	21	1,300	5,023	6,658	1,869	8,527	5,790	4,559	10,349	26

*Excluding outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1893.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	239	—112	...	—112	405	...	405	184	...	184	220	...	220	575	...	575	3,892	...	3,892
2	209	65	1,050	1,115	70	644	714	41	434	475	2,637	947	3,584	1,714	...	1,714	14,917	3,075	17,992
3	1,967	751	...	751	3,182	...	3,182	3,737	...	3,737	11,272	...	11,272	2,470	...	2,470	33,506	4	33,510
4	...	...	...	...	...	...	...	...	...	...	70	160	230	342	...	342	2,210	160	2,370
5	83	80	...	80	913	...	913	635	...	635	340	...	340	118	...	118	4,971	...	4,971
6	...	...	...	...	442	...	442	44	...	44	100	...	100	51	...	51	1,073	...	1,073
7	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	847	...	847
8	...	...		...	...	...	...	...	...	...	...	870	870	...	...	...	...	870	870
9	...	...	3,551	3,551	...	2,467	2,467	...	5,503	5,503	123	11,371	11,494	...	1,824	1,824	123	31,309	31,432
10	2,510	784	4,601	5,385	5,012	3,111	8,123	4,641	5,937	10,578	14,762	13,348	28,110	5,270	1,824	7,094	61,539	35,418	96,957
11	413	1,737	10,480	12,217	516	1,140	1,656	582	3,022	3,604	3,391	9,328	12,719	1,617	774	2,391	15,890	24,761	40,651
12	2,923	2,521	15,081	17,602	5,528	4,251	9,779	5,223	8,959	14,182	18,153	22,676	40,829	6,887	2,598	9,485	77,429	60,179	137,608
13	...	498	...	498	...	...	...	95	...	95	3	...	3	678	30	708	2,914	30	2,944
14	*31*	*5*	*1*	*6*	*133*	...	*133*	*22*	*515*	*537*	*2,204*	...	*2,204*	*473*	*488*	*961*	*6,529*	*1,004*	*7,533*
15	2,892	3,014	15,080	18,094	5,395	4,251	9,646	5,296	8,444	13,740	15,952	22,676	38,628	7,092	2,140	9,232	73,814	59,205	133,019
16	...	...	...	...	...	5	5	...	—2	—2	...	118	118	...	158	158	...	279	279
17	...	...	1,933	1,933	...	...	...	...	2	2	...	159	159	...	28	28	...	2,431	2,431
18	...	...	2,008	2,008	...	300	300	...	582	582	...	200	200	...	190	190	...	3,152	3,152
19	...	...	1,974	1,974	...	111	111	...	18	18	...	2,777	2,777	...	1,280	1,280	...	12,593	12,593
20	1,030	317	...	317	184	...	184	436	...	436	147	...	147	470	...	470	22,939	...	22,939
21	1,862	2,697	...	2,697	3,509	...	3,509	4,490	...	4,490	14,194	...	14,194	4,847	...	4,847	41,735	...	41,735
22	...	...	...	...	1,702	...	1,702	370	...	370	1,611	...	1,611	1,775	...	1,775	6,039	...	6,039
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,101	...	3,101
24	...	...	8,271	8,271	...	3,358	3,358	...	2,786	2,786	...	8,258	8,258	...	349	349	...	23,022	23,022
25	...	...	894	894	...	477	477	...	5,058	5,058	...	11,164	11,164	...	135	135	...	17,728	17,728
26	2,892	3,014	15,080	18,094	5,395	4,251	9,646	5,296	8,444	13,740	15,952	22,676	38,628	7,092	2,140	9,232	73,814	59,205	133,019

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 120,197,808. Disbursements *Rx.* 115,476,842.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	216	1,550,023	2,025,164	—475,141(*a*)
P. Unfunded Debt.	76	Special Loans	218	...	88	+963,902
,,	77	Treasury Notes	218	900	700	
,,	78	Deposits of Service Funds . .	218	135,225	93,774	
,,	79	Savings Bank Deposits . . .	219	4,223,923	3,301,584	
Q. Deposits and Advances.	68	Provincial Balances	192	103,250	280,609	+749,274
,,	80	Excluded Local Funds . . .	220	728,536	728,239	
,,	81	Political and Railway Funds . .	220	332,727	331,618	
	82	Deposits of Sinking Funds . .	220	4,493	...	
,,	83	Departmental and Judicial Deposits .	221	16,153,386	15,890,673	
,,	For these Accounts *vide* Appendix A.	Advances		14,909,645	15,146,022	
,,		Suspense Account		75,572	204,778	
,,		Exchange on Remittance Accounts .		1,160,364	...	
,,		Miscellaneous		123,879	260,639	
R. Loans and Advances by Imperial Government.	84	Advances, Repayments, and Balances	226	151,968	508,236	—356,268
R. R. Loans and Advances by Provincial Governments.	84A	Ditto ditto .	228	293,477	786,817	—493,340
S. Capital Account of Indian Railway Companies.	85	Receipts and Payments . . .	238	2,717,068	2,024,788	+692,280
T. Remittances .		Inland Money Orders . . .		18,117,635	18,098,856	+128,840
,,	For these Accounts *vide* Appendix A.	Other Local Remittances . . .		117,010	...	
,,		Other Departmental Accounts . .		681,619	671,127	
,,		Remittances between Civil Treasuries and Departments		19,086,260	19,071,386	
	86	Remittance Account between England and India	240	1,589,002	1,621,317	
U. Secretary of State's Bills.	87	Bills drawn and discharged . .	242	16,532,215	16,890,283	
V. Cash Balance .	88	Opening and Closing Balances . .	243	21,409,631	17,540,144	
		TOTAL .		120,197,808	115,476,842	

(*a*) Net figure carried to account No. 1 is 376,405. The difference of 98,736, (88,690+10,046) represents amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (*e*) on page 217.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1893, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1892.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1893.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ „ Transfer Loan of 1878	740,810	...	...	740,810	...	680,960	59,850
Transfer Loan of 1879, 4½ per Cent. portion	11,386,007	...	21,580	11,407,587	...	10,112,590	1,294,997
„ 7*s.* sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
4 per Cent. Loan of 1832-33	715,211	...	...	715,211	60	18,938	696,213
4 „ „ 1835-36	1,724,690	...	...	1,724,690	...	94,400	1,630,290
4 „ „ 1842-43	27,062,570	...	1,724,250	28,786,820	...	1,372,450	27,414,370
4 „ „ 1854-55	14,549,840	3	11,726,507	26,276,350	...	1,168 430	25,107,920
4 „ Transfer Loan, 1st May 1865	33,889,521	20	1,853,641	35,743,182	...	1,572,530	34,170,652
Reduced 4 per Cent. Loan of 1879	6,363,050	...	...	6,363,050	...	303,650	6,059,400
4 per Cent. Promissory Notes for Mysore Family	50,752	...	...	50,752	...	600	50,152
4 „ Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 „ East Indian Railway Commuted Stock	5,800	...	...	5,800	...	350	5,450
4 „ Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
4 „ Railway Loan from Nawab of Rampur	...	250,000	...	250,000	...	...	250,000
3½ „ Loan of 1853-54	52,180	...	...	52,180	...	...	52,180
TOTAL DEBT in INDIA bearing Interest Rx.	102,562,731	250,023	15,325,978	118,138,732	60	15,324,898	102,813,774
LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	3,130	...	...	3,130	1,200	...	1,930
5 „ „ 1856-57	5,910	...	...	5,910	220	...	5,690
5 „ „ 1825-26	4,939	...	...	4,939	...	...	4,939
5 „ „ 1841-42	2,240	...	...	2,240	...	...	2,240
5 „ „ 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
4 „ „ 1828-29	565	...	...	565	...	...	565
4 „ Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
4½ „ „ of 1870	13,520	...	...	13,520	1,900	800	10,820
4½ „ Nagpur-Raipur Railway Debenture Loan	225	...	...	225	...	...	225
4 „ Ghazipur-Dildarnagar Railway „	1,680	...	...	1,680	1,350	...	330
TOTAL DEBT in INDIA not bearing Interest Rx.	42,123	...	...	42,123	4,670	800	36,653
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,710	...	...	1,710	...	10	1,700
4 „ Cawnpur-Farukhabad „ „	1,070	...	...	1,070	...	260	810
4 „ Cawnpur and Achneyra „ „	6,070	...	270	6,340	...	440	5,900
4 „ Cawnpur and Achneyra Section of the Rajputana-Malwa Railway	77,180	...	440	77,620	...	...	77,620
TOTAL PROVINCIAL DEBT in INDIA Rx.	86,030	...	710	86,740	...	710	86,030

Debt bearing Interest:			
In India	Rx.	102,650,194	
In England	£	107,347,718	
Debt not bearing Interest			
In India	Rx.	42,123	
In England	£	56,425	
		209,997,912	1st April 1892.
		98,548	
		210,096,460	
Debt bearing Interest:			
In India	Rx.	102,900,899	
In England	£	106,628,682	
Debt not bearing Interest			
In India	Rx.	36,653	
In England	£	55,085	
		209,329,581	31st March 1893.
		91,738	
		209,421,319	

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 53, and the application thereof.

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In Bengal	(a)438	...	...	438	38	20	380
N.-W. P. and Oudh	141	...	...	141	...	10	131
Punjab	119	...	...	119	5	20	94
Madras	171	...	...	171	15	30	126
Bombay	564	...	...	564	...	200	364
TOTAL GOVERNMENT STOCK NOTES . Rx.	1,433	...	...	1,433	58	280	1,095
TOTAL DEBT in INDIA . Rx.	102,692,317	250,023	15,326,688	118,269,028	4,788	15,326,688	102,937,552
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per Cent. Stock	64,201,423	...	...	64,201,423	(b)88,690 (c)10,046	...	64,102,687
„ 3 „ Stock	33,455,079	(d)1,300,000	...	34,755,079	...	...	34,755,079
„ 3½ „ Debentures	3,614,000	...	...	3,614,000	...	...	3,614,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
Oude and Rohilkund Railway Debenture Stock	384,700	...	...	384,700	...	...	384,700
„ „ „ Debentures	2,499,300	...	...	2,499,300	1,770,300	...	729,000
South Indian Railway Debenture Stock	425,000	...	...	425,000	...	...	425,000
„ „ „ Debentures	983,900	...	...	983,900	150,000	...	833,900
TOTAL DEBT in ENGLAND bearing Interest . £	107,347,718	1,300,000	...	108,647,718	2,019,036	...	106,628,682
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	9,968	...	...	9,968	400	...	9,568
India 4 per Cent. Stock	25,440	...	...	25,440	940	...	24,500
East Indian Railway Debenture	100	...	...	100	...	...	100
TOTAL DEBT in ENGLAND not bearing Interest . £	56,425	...	...	56,425	1,340	...	55,085
TOTAL DEBT in ENGLAND . £	107,404,143	1,300,000	...	108,704,143	2,020,376	...	106,683,767
TOTAL DEBT .	210,096,460	1,550,023	15,326,688	226,973,171	(e)2,025,164	15,326,688	209,621,319
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	75,978,280	1,267,829	15,326,688	92,572,797	2,025,164	(f)20,458,237	70,089,396
For Railways	105,797,477	282,194	4,529,155	110,608,826	...	...	(g)110,608,826
For Irrigation	28,320,703	...	602,394	28,923,097	...	...	28,923,097
TOTAL .	210,096,460	1,550,023	20,458,237	232,104,720	2,025,164	20,458,237	209,621,319

India Debt created and issued under Acts 42 and 43 Vict., C., 43 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:

	India. Rx.	England. £	TOTAL.
India 4 per Cent. Stock	4,788	1,921,640	1,926,428
India 4 per Cent. Rupee Debt, Rx.1,06,750 at 2s. the rupee	...	52,567	88,690
India 3½ per Cent. Stock	...	3,919	
India 3 per Cent. Stock	...	32,204	
	...	8,241	10,046
	...	1,805	
	4,788	2,020,376	2,025,164

(e) This amount is shown in the General Account, page 21, as follows:—
Under Permanent Debt Discharged
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,696,651 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)
On account of Eastern Bengal Railway Sinking Fund do. do.
On account of the Scinde, Punjab and Delhi Railway Sinking Fund do.
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £8,873 is charged to Interest on Debt
Do. do. of Oudh and Rohilkund Railway Discount Sinking Fund do.
do. £1,943 is charged to State Railways Interest on Debt

(f) Includes £4,529,155 transferred to Debt for Railways and £602,394 for Irrigation.
(g) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £406,093, the discount involved in raising the money for the purchase of the Oudh and Rohilkund and South Indian Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

India Debt issued in redemption of

	£328,462 East Indian Railway Annuity.	£64,356 East Indian Railway 4½ per Cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per Cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
	£	£	£	£	£	£
India 4 per Cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per Cent. Rupee Debt, Rx.1,06,750 at 2s. the rupee	10,675	...	...	...	...	10,675
India 3½ per Cent. Stock	2,235,168	48,168	541,055	67,006	4,911,621	7,803,018
India 3 per Cent. Stock	215,243	32,597	...	708	...	248,548
	7,577,025	80,765	541,055	67,714	4,911,621	13,178,180
India Debt purchased and cancelled to 31st March 1892:						
India 4 and 3½ per Cent. Stocks	478,427	1,963	20,528	1,514	173,926	676,358
(b) India Debt purchased and cancelled during the year ended 31st March 1893:						
India 3½ per Cent. Stock purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	35,958	216	3,015	129	26,267	88,690
India 3½ per Cent. Stock purchased with £24,884, being Interest on the amounts standing to the credit of the Funds	16,325	68	724	51	5,937	
	539,710	2,242	24,267	1,694	206,130	765,048
INDIA DEBT PURCHASED AND CANCELLED £	7,046,315	78,518	516,788	66,020	4,705,491	12,413,132
Balance of India Debt issued as above, outstanding on 31st March 1893. India 3½ per Cent. Stock * £12,153,909 / India 3 per Cent. Stock. 246,548 / India 4 per Cent. Rupee Debt 10,675 . £	7,046,315	78,518	516,788	66,020	4,705,491	12,413,132

(a) Includes Rx. 154 balance of Stock Notes transferred from Assam.
(c) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £10,816 towards the redemption of Debt incurred in excess of money raised.
(d) Stock created under the provisions of Acts 51 Vict., C. 5, and 53 Vict., C. 6, in order to provide £335,760, for advances to Railway Companies, £770,300 for the discharge of Oude and Rohilkund Railway Debentures, and £150,000 for the discharge of South Indian Railway Debentures.

* India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1893.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	1,000	...	1,000	...	1,000
Annuity Fund of Futtehoollah Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	110,915	...	110,915	...	110,915
NORTH-WESTERN PROVINCES AND OUDH:					
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	(*a*) 356,072	...	356,072	88	355,984
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	(*a*) 1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	(*a*) 169,924	...	169,924	...	169,924
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	(*a*) 30,000	...	30,000	...	30,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
	1,575,996	...	1,575,996	88	1,575,908
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree (5 per cent.) and Sanawar ($3\frac{3}{4}$ per cent.)	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,779,456	...	1,779,456	88	1,779,368

(*a*) Balances transferred from India Books.

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1893.

INDIA, GENERAL.	Balance, 1st April 1892.	Issues in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at $3\frac{3}{4}$ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 per cent.)	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per cent.	8,762	900	9,662	700	8,962
TOTAL . Rx.	43,532	900	44,432	700	43,732

No. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Repayments in 1892-93.	Balance, 31st March 1893.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund	1,174,200	118,999	1,293,199	86,024	1,207,175
Miscellaneous Service Funds	277	...	277	3	274
TOTAL . Rx.	1,174,477	118,999	1,293,476	86,027	1,207,449
MADRAS:					
Apothecaries' Fund	11,983	3,397	15,380	2,990	12,390
BOMBAY:					
Uncovenanted Service Family Pension Fund	134,264	12,829	147,093	4,757	142,336
GRAND TOTAL . Rx.	1,320,724	135,225	1,455,949	93,774	1,362,175

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Repayments in 1892-93.	Balance, 31st March 1893.
BANK ACCOUNTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
Calcutta	249,998	87,446	337,444	80,947	256,497
Madras	55,131	19,650	74,781	20,280	54,501
Bombay	756,059	188,698	944,757	148,337	796,420
TOTAL . Rx.	1,061,188	295,794	1,356,982	249,564	1,107,418
POST OFFICE SAVINGS BANKS: (*a*)					
India, General . . . . . Rx.	7,059,316	3,547,282	10,606,598	2,787,825	7,818,773
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	103,601	24,346	127,947	13,494	114,453
Central Provinces	1,939	879	2,818	854	1,964
Burma	22,777	10,725	33,502	5,261	28,241
Assam	406	137	543	17	526
Bengal	70,504	18,746	89,250	9,453	79,797
North-Western Provinces and Oudh	52,145	17,179	69,324	11,187	58,137
Punjab	208,444	65,531	273,975	55,239	218,736
TOTAL . Rx.	459,816	137,543	597,359	95,505	501,854
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	195,763	41,209	236,972	6,725	230,247
REGIMENTAL SAVINGS BANKS:					
Bengal Army	66,373	90,431	156,804	86,440	70,364
Madras Army	22,906	32,167	55,073	33,658	21,415
Bombay Army	21,010	35,037	56,047	31,462	24,585
TOTAL . Rx.	110,289	157,635	267,924	151,560	116,364
TOTAL BANK ACCOUNTS . Rx.	8,886,372	4,179,463	13,065,835	3,291,179	9,774,656
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	32,108	15,821	47,929	2,908	45,021
HINDU FAMILY ANNUITY FUND:					
India, General	11,629	5,445	17,074	1,775	15,299
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	8,239	1,372	9,611	536	9,075
LOCAL FUND PENSION FUND:					
Bombay	8,415	4,057	12,472	1,837	10,635
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	981	2,238	3,219	1,172	2,047
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	74	12	86	...	86
Bombay	21,877	452	22,329	311	22,018
POST OFFICE LIFE INSURANCE FUND.					
India, General	27,205	8,619	35,824	1,855	33,969
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	30,054	6,444	36,498	11	36,487
TOTAL SPECIAL ACCOUNTS . Rx.	140,582	44,460	185,042	10,405	174,637
GRAND TOTAL	9,026,954	4,223,923	13,250,877	3,301,584	9,949,293

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	24,510	88,538	113,048	81,156	31,892
Central Provinces	5,767	19,469	25,236	19,743	5,493
Burma	36,123	86,280	122,403	86,570	35,833
Assam	1,074	3,142	4,216	3,056	1,160
Bengal	21,712	46,618	68,330	45,007	23,323
North-Western Provinces and Oudh	24,735	99,501	124,236	98,129	26,107
Punjab	18,645	70,720	89,365	74,555	14,810
Madras	37,159	69,406	106,565	81,247	25,318
Bombay	115,687	244,862	360,549	238,776	121,773
TOTAL . Rx.	285,412	728,536	1,013,948	728,239	285,709

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
POLITICAL FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. Provinces and Oudh.					
Bahu Begum's Stipend Fund	5,378	3,442	8,820	8,820	...
RAILWAY FUNDS.					
India, General.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	459	784	1,243	1,022	221
Fire Insurance Fund	3,332	1,686	5,018	1,366	3,652
Guarantee and Contractors' Security Fund	2,233	2,158	4,391	1,758	2,633
Provident Fund	11,363	24,136	35,499	27,679	7,820
Sundry Deposit Fund (Ticket and Indenture Fees)	3,530	796	4,326	670	3,656
Fine Fund	513	390	903	278	625
Shareholders' Interest Deposit Fund	149	412	561	395	166
Surplus Profits Deposit Fund	2,769	272,867	275,636	263,379	12,257
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	58,534	2,161	60,695	5,335	55,360
Fire Insurance Fund	8,474	2,641	11,115	2,736	8,379
Guarantee and Contractors' Security Fund	5,509	11,529	17,038	12,097	4,941
Madras Railway.					
Guarantee and Contractors' Security Fund	45,099	9,725	54,824	6,083	48,741
	141,964	329,285	471,249	322,798	148,451
TOTAL . Rx.	147,342	332,727	480,069	331,618	148,451

No. 82.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
BOMBAY.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Deposits of Sinking Funds (Victoria Dock Loan)	...	4,493	4,493	...	4,493

No. 83.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1893.

INDIA, GENERAL.	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Deposits.					
Revenue Deposits	(a) 14,102	54,213	68,315	53,713	14,602
Civil Courts' Deposits	5,602	18,731	24,333	19,154	5,179
Criminal Courts' Deposits	556	1,243	1,799	906	893
Personal Deposits	45,610	243,219	288,829	251,430	37,399
Municipal Funds	10,575	42,810	53,385	45,191	8,194
Forest Deposits	1	20	21	20	1
Presidency Bank Deposits	13,437	3,119	16,556	...	16,556
Renewal Fees, Government Promissory Notes	200	980	1,180	856	324
Trust Interest Fund	155	634,231	634,386	634,363	23
Deposits of deceased officers and men of the Native Army	662	254	916	179	737
Other Deposits.					
Military Deposits	25,505	42,204	67,709	29,963	37,746
Public Works Deposits (Buildings and Roads)	30,718	86,955	117,673	86,520	31,153
Public Works Deposits (Irrigation)	30	430	460	127	333
Public Works Deposits (Railway Capital)	21,203	152,352	173,555	78,489	95,066
Public Works Deposits (Railway Revenue)	58,134	478,378	536,512	448,605	87,907
British Postal Orders (Post Office)	2,136	18,013	20,149	17,978	2,171
Dead Accounts, Savings Bank (Post Office)	7,624	1,513	9,137	299	8,838
Telegraph Deposits	689	5,801	6,490	6,042	448
Marine Deposits	863	1,354	2,217	1,146	1,071
Trust Interest Account (Post Office)	91	1,514	1,605	1,605	...
Telegraph Fine Fund	4,332	1,257	5,589	1,768	3,821
Telegraph Furniture Fund	...	27	27	...	27
State Railway Fine Fund	3,192	371	3,563	1,297	2,266
Trust Interest Account (Military)	27	4,229	4,256	4,225	31
Void Money Orders (Post Office)	5,605	23,421	29,026	22,989	6,037
Short payments on account of Money Orders (Post Office)	77	714	791	736	55
Foreign Money Orders (Post Office)	—62,507	492,244	429,737	492,514	—62,777
TOTAL . Rx.	188,619	2,309,597	2,498,216	2,200,115	298,101
Carried forward . Rx.	188,619	2,309,597	2,498,216	2,200,115	298,101

(a) Differs from last year's closing balance for correction since made.

No. 83.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	188,619	2,309,597	2,498,216	2,200,115	298,101
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	21,949	19,359	41,308	32,179	9,129
Civil Courts' Deposits	30,041	118,787	148,828	120,121	28,707
Personal Deposits	86,508	220,814	307,322	232,483	74,839
Municipal Funds	69,124	131,418	200,542	149,924	50,618
Forest Deposits	354	737	1,091	339	752
Trust Interest Fund	58	13,418	13,476	13,382	94
Deposits for work done for public bodies or individuals	603	54	657	656	1
Other Deposits.					
Public Works Deposits (Buildings and Roads)	9,942	69,876	70,818	49,027	21,791
Public Works Deposits (Railway Capital)	112	783	895	895	...
Public Works Deposits (Railway Revenue)	16,455	30,227	46,682	35,106	11,576
State Railway Fine Fund	458	673	1,131	508	623
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—896	6,691	5,795	7,238	—1,443
TOTAL . Rx.	234,708	603,837	838,545	641,858	196,687
BURMA.					
Civil Deposits.					
Revenue Deposits	32,987	128,590	161,577	119,928	41,649
Civil Courts' Deposits	9,411	50,251	59,662	48,967	10,695
Personal Deposits	4,378	188,890	193,268	182,101	11,167
Municipal Funds	45,873	189,761	235,634	175,543	60,091
Marine Deposits	529	480	1,009	594	415
Forest Deposits	16	5	21	5	16
Trust Interest Fund	...	392	392	392	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	9,236	22,810	32,046	22,639	9,407
Public Works Deposits (Irrigation)	414	804	1,218	934	284
Public Works Deposits (Railway Capital)	702	5,506	6,208	4,492	1,716
Public Works Deposits (Railway Revenue)	2,818	9,434	12,252	8,312	3,940
State Railway Fine Fund, Public Works Department (Railway Revenue)	...	836	836	836	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	1,000	410	1,410	295	1,115
TOTAL . Rx.	107,364	598,169	705,533	565,038	140,495
ASSAM.					
Civil Deposits.					
Revenue Deposits	34,048	35,299	69,347	26,200	43,147
Civil Courts' Deposits	4,297	8,148	12,445	7,241	5,204
Personal Deposits	3,379	76,527	79,906	75,668	4,238
Municipal Funds	2,252	15,403	17,655	15,296	2,359
Forest Deposits	4	...	4	...	4
Trust Interest Fund	12	829	841	836	5
Deposits for work done for public bodies or individuals	14	92	106	64	42
Other Deposits.					
Public Works Deposits (Buildings and Roads)	1,251	7,102	8,353	5,591	2,762
Public Works Deposits (Railway Capital)	20	4	24	24	...
Public Works Deposits (Railway Revenue)	120	121	241	120	121
State Railway Fine Fund, Public Works Department (Railway Revenue)	...	4	4	4	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—72	6	—66	43	—109
TOTAL . Rx.	45,325	143,535	188,860	131,087	57,773
Carried forward . Rx.	576,016	3,655,138	4,231,154	3,538,098	693,056

No. 83.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1893—*continued.*

	Balance, 1st April 1892.	Receipts in 1892-93.	Total.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	576,016	3,655,138	4,231,154	3,538,098	693,056
Bengal.					
Civil Deposits.					
Revenue Deposits	228,480	292,781	521,261	292,588	228,673
Civil Courts' Deposits	434,803	807,233	1,242,036	864,848	377,188
Criminal Courts' Deposits	16,367	16,817	33,184	15,637	17,547
Personal Deposits	215,031	952,529	1,167,560	955,542	212,018
Municipal Funds	32,501	206,680	239,181	206,855	32,326
Forest Deposits	57	470	527	487	40
Presidency Bank Deposits	9,156	2,345	11,501	2,376	9,125
Trust Interest Fund	1,213	63,687	64,900	64,045	855
Port Trust Deposit	7,719	7,018	14,737	10,910	3,827
Deposits for work done for public bodies or individuals	7,839	66,367	74,206	6,943	67,263
Other Deposits.					
Public Works Deposits (Buildings and Roads)	5,118	17,116	22,234	16,082	6,152
Public Works Deposits (Irrigation)	8,834	13,992	22,826	13,353	9,473
Public Works Deposits (Railway Capital)	33	2,875	2,908	110	2,798
Public Works Deposits (Railway Revenue)	18,338	201,113	219,451	202,588	16,863
State Railway Fine Fund	447	1,007	1,454	848	606
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	93,352	283,257	376,609	252,471	124,138
Total . Rx.	1,079,288	2,935,287	4,014,575	2,905,683	1,108,892
North-Western Provinces and Oudh.					
Civil Deposits.					
Revenue Deposits	68,100	245,789	313,889	225,571	88,318
Civil Courts' Deposits	248,309	608,114	856,423	590,970	265,453
Criminal Courts' Deposits	10,114	56,589	66,703	53,749	12,954
Personal Deposits	122,806	1,482,136	1,604,942	1,476,192	128,750
Municipal Funds	111,218	577,044	688,262	592,566	95,696
Forest Deposits	392	373	765	373	392
Trust Interest Fund	343	35,036	35,379	35,083	296
Other Deposits.					
Public Works Deposits (Buildings and Roads)	15,880	60,097	75,977	55,075	20,902
Public Works Deposits (Irrigation)	1,558	3,965	5,523	3,690	1,833
Public Works Deposits (Railway Capital)	2,797	14,325	17,122	12,089	5,033
Public Works Deposits (Railway Revenue)	16,424	78,347	94,771	78,775	15,996
State Railway Fine Fund	146	1,643	1,789	603	1,186
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—2,700	946	—1,754	1,299	—3,053
Total . Rx.	595,387	3,164,404	3,759,791	3,126,035	633,756
Carried forward . Rx.	2,250,691	9,754,829	12,005,520	9,569,816	2,435,704

No. 83.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1893 —*continued.*

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,250,691	9,754,829	12,005,520	9,569,816	2,435,704
PUNJAB.					
Civil Deposits.					
Revenue Deposits	143,116	389,347	532,463	400,926	131,537
Personal Deposits	73,928	738,418	812,346	738,160	74,186
Municipal Funds	81,698	383,601	465,299	384,429	80,870
Forest Deposits	2	76	78	57	21
Trust Interest Fund	2,317	28,837	31,154	31,069	85
Deposits for work done for public bodies or individuals	...	707	707	349	358
Other Deposits.					
Public Works Deposits (Buildings and Roads)	7,592	77,080	84,672	59,712	24,960
Public Works Deposits (Irrigation)	31,407	44,687	76,094	62 914	13,180
Public Works Deposits (Railway Capital)	20,727	5,042	25,769	16,214	9,555
Public Works Deposits (Railway Revenue)	48,617	307,571	356,188	302,014	54,174
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—2,238*	3,148	910	2,600	*—1,690*
TOTAL . Rx.	407,166	1,978,514	2,385,680	1,998,444	387,236
MADRAS.					
Civil Deposits.					
Revenue Deposits	139,500	235,813	375,313	206,898	168,415
Civil Courts' Deposits	123,226	356,496	479,722	340,367	139,355
Criminal Courts' Deposits	4,745	9,726	14,471	8,600	5,871
Personal Deposits	174,923	994,542	1,169,465	1,002,705	166,760
Municipal Funds	64,758	227,707	292,465	225,366	67,099
Presidency Bank Deposits	4,810	165	4,975	633	4,342
Trust Interest Fund	1,886	185,942	187 828	186,743	1,085
Deposits of deceased officers and men of the Native Army	88	35	123	39	84
Deposits for work done for public bodies or individuals	284	1,267	1,551	1,075	476
Other Deposits.					
Military Deposits	19,136	24,620	43,756	19 717	24,039
Public Works Deposits (Buildings and Roads)	6,899	20,187	27,086	19,300	7,786
Public Works Deposits (Railway Capital)	6,408	25,739	32,147	25,293	6,854
Public Works Deposits (Railway Revenue)	1,444	13,759	15,203	11,866	3,337
Trust Interest Account (Military)	6	494	500	499	1
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—44,044*	463,038	418,994	457,520	*—38,526*
TOTAL . Rx.	504,069	2,559,530	3,063,599	2,506,621	556,978
Carried forward . Rx.	3,161,926	14,292,873	17,454,799	14,074,881	3,379,918

No. 83.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1893—*continued.*

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	3,161,926	14,292,873	17,454,799	14,074,881	3,379,918
BOMBAY.					
Civil Deposits.					
Revenue Deposits	43,939	191,688	235,627	193,507	42,120
Civil Courts' Deposits	59,674	189,129	248,803	183,805	64,998
Criminal Courts' Deposits	3,487	11,056	14,543	10,206	4,337
Personal Deposits	107,832	886,789	994,621	860,412	134,209
Municipal Funds	83,114	173,140	256,254	166,610	89,644
Marine Deposits	371	1,907	2,278	1,716	562
Forest Deposits	9,214	14,128	23,342	9,248	14,094
Presidency Bank Deposits	9,352	508	9,860	376	9,484
Trust Interest Fund	2,934	220,683	223,617	223,282	335
Deposits of deceased officers and men of the Native Army	240	82	322	79	243
Deposits for work done for public bodies or individuals	...	159	159	...	159
Other Deposits.					
Military Deposits	7,408	30,439	37,847	28,657	9,190
Public Works Deposits (Buildings and Roads)	35,005	55,851	90,856	64,233	26,623
Public Works Deposits (Irrigation)	13,494	29,443	42,937	32,480	10,457
Public Works Deposits (Railway Revenue)	8,127	49,969	58,096	33,254	24,842
Public Works Deposits (Railway Capital)	759	995	1,754	1,754	...
State Railway Fine Fund	128	1,347	1,475	401	1,074
Trust Interest Account (Military)	...	277	277	277	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	1,129	2,923	4,052	5,495	—*1,443*
TOTAL . Rx.	386,207	1,860,513	2,246,720	1,815,792	430,928
GRAND TOTAL . Rx.	3,548,133	16,153,386	19,701,519	15,890,673	3,810,846

No. 84.—ACCOUNT of IMPERIAL ADVANCES AND LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1893, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1892.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1893.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of interest received and credited to Revenue.
LOANS TO NATIVE STATES.								
BENGAL.								
Cooch Behar State	*Rx.* 12,862	*Rx.* 36,660	*Rx.* 49,522	*Rx.* 9,401	*Rx.* 40,121	*Rx.* 80,000	4 per cent.	*Rx.* 599
BOMBAY.								
Cambay State	4,996	...	4,996	4,996	...	10,000	4½ per cent.	202
TOTAL LOANS TO NATIVE STATES . Rx.	17,858	36,660	54,518	14,397	40,121			801
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent.	7,942
Calcutta Port Trust Consolidated Loan	399,438	...	399,438	14,804	384,634	534,035	4½ „ „	17,810
Calcutta Port Trust for construction of Kidderpur Dock	2,584,566	291,731	2,876,297	...	2,876,297	2,876,297	4 „ „	104,051
Consolidated Loan of the Calcutta Municipality	558,047	...	558,047	22,956	535,091	783,120	4¼ „ „	23,476
TOTAL . Rx.	3,718,551	291,731	4,010,282	37,760	3,972,522			153,279
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (*a*)	5,723
Madras Harbour Trust	495,424	15,000	510,424	10,000	500,424	582,890	4½ „ „	18,704
TOTAL . Rx.	638,424	15,000	653,424	10,000	643,424			24,427
BOMBAY.								
Bombay Municipality (Water-supply)	264,238	...	264,238	7,080	257,158	373,005	4 per cent.	10,440
New Consolidated Loan of the Bombay Municipality repayable in 30 years	452,289	...	452,289	15,484	436,805	584,000	4½ „ „	20,181
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,040,970	...	2,040,970	1,342	2,039,628	2,117,075	4½ „ „	91,815
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ „ „	27,725
Bombay Port Trust, for Dock Extension	898,622	10,000	908,622	...	908,622	940,000	4 „ „	35,613
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	44,905	...	44,905	1,341	43,564	84,468	*Nil.*	...
TOTAL . Rx.	4,317,128	10,000	4,327,128	25,247	4,301,881			185,774
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &C. . Rx.	8,674,103	316,731	8,990,834	73,007	8,917,827			363,480
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	22,623	21,260	43,883	13,448	30,435	34,300	5 per cent.	743
Quetta Municipality	2,609	3	2,612	244	2,368	2,809	4½ „ „	184
TOTAL . Rx.	25,232	21,263	46,495	13,692	32,803			927

UPPER BURMA.								
Minbu Municipality	366	...	366	179	187	700	4½ per cent.	15
Pokokku Municipality	2,042	...	2,042	373	1,669	2,400	4½ „	88
Monywa Municipality	1,251	...	1,251	133	1,118	1,500	4½ „	55
Pyinmana Municipality	3,064	...	3,064	456	2,608	3,500	4½ „	133
Yosagyo Municipality	410	...	410	410	...	500	5 „	...
Sagaing Municipality	1,365	...	1,365	281	1,084	1,500	5 „	65
Yeu Municipality	911	...	911	185	726	1,000	5 „	43
Toungdwingyi Municipality	1,000	...	1,000	79	921	1,000	5 „	52
Myingyan Municipality	...	2,300	2,300	...	2,300	2,300	5 „	...
Kyoukse Municipality	...	2,000	2,000	78	1,922	2,000	5 „	51
TOTAL . Rx.	10,409	4,300	14,709	2,174	12,535			502
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES .	35,641	25,563	61,204	15,866	45,338			1,429
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	3,732	...	3,732	63	3,669	4,965	5 per cent.	187
Syad Adam Shah	1,000	...	1,000	100	900	1,200	5 „ „	50
Mangal Sawdagor Zaman Khan Salamat and Bettah	30	...	30	30	...	80	5 „ „	2
Talukdars of Ajmere	522	...	522	64	458	82,500	5 „ „	180
Mir Hazar Khan, Ressaldar of Marri Levies	110	...	110	30	80	200	5 „ „	...
Kechi Khan, the Shambani Sardar	40	...	40	20	20	100	5 „ „	...
Shagasi Wali Mahomed	170	...	170	170	...	300	*Nil.*	...
TOTAL . Rx.	5,604	...	5,604	477	5,127			419
LOWER BURMA.								
Bishop of Rangoon	2,233	1,988	4,221	...	4,221	10,000	4 per cent.	88
Mirza Tharuddin	...	80	80	14	66	80	5 „ „	...
TOTAL . Rx.	2,233	2,068	4,301	14	4,287			88
BENGAL.								
Prince Furockshah	...	72,500	72,500	...	72,500	72,500	4 per cent.	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	7,837	74,568	82,405	491	81,914			507
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	23,672	2	23,674	1,000	22,674	30,000	4½ per cent.	1,052
Ditto Secunderabad (Water works)	...	7,500	7,500	...	7,500	75,800	4½ „	...
TOTAL . Rx.	23,672	7,502	31,174	1,000	30,174			1,052
UPPER BURMA.								
Magwe District Fund	1,000	...	1,000	200	800	1,000	4½ per cent.	43
Pokokku ditto	...	410	410	95	315	410	5 „	19
TOTAL . Rx.	1,000	410	1,410	295	1,115			62
MADRAS.								
Cantonment Committee, Wellington	...	200	200	...	200	200	4½ per cent.	2
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES	24,672	8,112	32,784	1,295	31,489			1,116
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances to Cultivators	54,012	21,507	75,519	13,778	61,741	61,751	6¼ & 6 per cent.	1,808
UPPER BURMA.								
Advances for relief of Agriculturists and other purposes	42,776	25,095	67,871	33,134	34,737	30,000	6¼ per cent.	3,082
TOTAL ADVANCES TO CULTIVATORS . Rx.	96,788	46,602	143,390	46,912	96,478			4,890
GRAND TOTAL . Rx.	8,856,899	508,236	9,365,135	151,968	9,213,167			372,223

(*a*) Exclusive of 2 per cent. for Sinking Fund for repayment of Loan.

No. 84A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1893, and the amount of such LOANS at the commencement and close of the year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1892.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1893.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Nagpore Municipality (Water-supply)	38,557	...	38,557	1,173	37,384	40,000	4½ per cent.	1,502
Burhanpur Municipality (Do.)	10,336	...	10,336	341	9,995	10,500	4½ „	462
Raipur Municipality (Do.)	...	10,000	10,000	...	10,000	10,000	4½ „	...
TOTAL . RX.	48,893	10,000	58,893	1,514	57,379			1,964
BURMA.								
Lower Burma—								
Prome Municipality	8,550	...	8,550	395	8,155	20,000	5 per cent.	423
Rangoon Municipality (Water-supply)	13,925	2,000	15,925	2,746	13,179	41,000	4½ & 5 per cent.	590
Kyauk-phyu Municipality	768	...	768	243	525	1,000	5 per cent.	35
Mergui Municipality	152	...	152	50	102	200	5 „	7
Maubin Municipality	...	800	800	...	800	800	5 „	...
Paungde Municipality	...	1,800	1,800	...	1,800	1,800	5 „	...
TOTAL . Rx.	23,395	4,600	27,995	3,434	24,561			1,055
ASSAM.								
Shillong Municipality	1,053	250	1,303	68	1,235	1,750	4½ & per 5 cent.	47
BENGAL.								
Darjeeling Municipality	2,138	3,500	5,638	211	5,427	7,500	4½ per cent.	108
Dacca Municipality	12,378	...	12,378	228	12,150	12,500	4½ „	555
Faridpur Municipality	500	...	500	56	444	500	4½ „	7
Rajshahye Municipality	1,391	...	1,391	126	1,265	1,500	4½ „	61
Commillah Municipality (Tipperah)	134	...	134	...	134	250	4½ „	9
Serampore Municipality	3,000	...	3,000	55	2,945	3,000	4½ „	175
Chapra Municipality	...	500	500	...	500	500	4½ „	...
Pooree Municipality	...	1,500	1,500	...	1,500	2,500	4½ „	...
TOTAL . Rx.	19,541	5,500	25,041	676	24,365			915

North-Western Provinces and Oudh.								
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ per cent.	...
Naini Tal Municipality (for Protective Works)	9,446	...	9,446	9,446	...	15,000	4½ „	285
Naini Tal Municipality (Water Works)	15,000	8,000	23,000	...	23,000	23,000	*Nil.*	...
Agra Municipality (Do.)	112,500	10,620	123,120	1,005	122,115	123,120	4 per cent.	3,868
Allahabad Municipality (Do.)	153,505	5,696	159,201	1,347	157,854	159,201	4 „	4,028
Benares Municipality (Do.)	105,000	50,000	155,000	...	155,000	155,000	4 „	3,549
Cawnpore Municipality (Do.)	10,000	30,000	40,000	...	40,000	40,000	4 „	534
Mussoorie Municipality (Do.)	...	3,500	3,500	...	3,500	3,600	4½ „	107
Lucknow Municipality (Do.)	...	20,000	20,000	...	20,000	126,289	4 „	138
Bara Banki Municipality	600	...	600	59	541	600	4½ „	27
Meerut Municipality	422	...	422	422	...	1,807	*Nil.*	...
Bareilly Municipality	...	1,350	1,350	...	1,350	1,350	4½ per cent.	...
TOTAL . Rx.	408,620	129,166	537,786	12,279	525,507			12,536
Punjab.								
Lahore Municipality	164,759	...	164,759	2,087	162,672	177,500	4½ per cent.(*a*)	7,075
Simla Municipality	49,874	30,000	97,911	7,404	90,507	120,000	4½ „	1,806
Simla Municipality for Town Hall	18,037							
Peshawar Municipality	10,500	...	10,500	1,500	9,000	15,000	5 „	517
Edwardesabad Municipality	600	...	600	120	480	3,500	5 „	37
Dera Ghazi Khan Municipality	18,689	1	18,690	1,173	17,517	23,400	4 „	741
Delhi Municipality	42,098	11,206	53,304	...	53,304	60,000	5 „	3,191
Ludhiana Municipality	2,178	3,046	5,224	...	5,224	6,000	5 „	9
Kohat Municipality	...	1,700	1,700	...	1,700	1,700	5 „	...
Dalhousie Municipality	...	2,599	2,599	87	2,512	5,033	5 „	...
TOTAL . Rx.	306,735	48,552	355,287	12,371	342,916			13,376
Carried over .	808,237	198,068	1,006,305	30,342	975,963			29,893

(*a*) Exclusive of ½ per cent. on a portion of the loan of Rx. 67,500 credited to Sinking Fund.

No. 84A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1893, and the amount of such LOANS at the commencement and close of the year—*continued.*

	Amount, 1st April 1892.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1893.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward .	808,237	198,068	1,006,305	30,342	975,963			29,893
MADRAS.								
Coonoor Municipality	1,095	200	1,295	69	1,226	1,925	4½&4¼ per cent.	48
Ootacamund Municipality	6,394	...	6,394	309	6,085	7,292	4½&4¼ ,,	241
Cochin Municipality	841	...	841	66	775	1,400	4½ ,,	40
Kombhakonam Municipality	2,000	4,000	6,000	...	6,000	6,000	4½ ,,	90
Calicut Municipality	2,900	...	2,900	200	2,700	3,000	4½ ,,	135
Mayavaram Municipality	633	...	633	18	615	850	4¼ ,,	34
Cuddapah Municipality	...	969	969	...	969	969	4¼ ,,	...
Tanjore Municipality	...	16,360	16,360	...	16,360	19,000	4¼ ,,	...
TOTAL . Rx.	13,863	21,529	35,392	662	34,730			588
BOMBAY.								
Hubli Municipality	19,500	...	19,500	...	19,500	19,500	4½ per cent.	576
Ahmedabad Municipality	44,999	...	44,999	753	44,246	45,000	4½ ,,	2,010
Dharwar Municipality	1,500	...	1,500	210	1,290	3,600	4½ ,,	64
Godhra Municipality	922	...	922	34	888	1,000	5 ,,	46
Hyderabad Municipality (for Water-supply)	9,563	...	9,563	1,218	8,345	30,000	4½ ,,	406
Ilkal Municipality	83	...	83	83	...	300	4½ ,,	3
Jalgaon Municipality	489	...	489	489	...	7,300	4½ ,,	14
Panvel Municipality	...	5,900	5,900	...	5,900	5,900	4½ ,,	43
Sangamner Municipality	281	...	281	33	248	600	4½ ,,	12
Dhulia Municipality	...	15,000	15,000	...	15,000	25,000	4½ ,,	...
TOTAL . Rx.	77,337	20,900	98,237	2,820	95,417			3,174
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	899,437	240,497	1,139,934	33,824	1,106,110			33,655
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	4,366	...	4,366	1,017	3,349	8,000	4½ per cent.	185

BENGAL.								
Chittagong Port Fund	12,723	7,277	20,000	...	20,000	20,000	4½ per cent.	975
BOMBAY.								
Karachi Port Trust	221,274	...	221,274	3,899	217,375	226,150	4½ per cent.	9,912
TOTAL LOANS TO PORT FUNDS	238,363	7,277	245,640	4,916	240,724			11,072
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Patna District Board	7,207	...	7,207	1,503	5,704	8,000	4½ per cent.	302
Dinagepur District Board	8,000	3,000	11,000	...	11,000	20,000	4½ „	410
Julpaiguri District Board	2,062	...	2,062	477	1,585	2,500	4½ „	87
Sarun District Board	4,512	...	4,512	946	3,566	5,000	4½ „	182
Darbhanga District Board	...	18,000	18,000	...	18,000	18,000	4½ „	...
TOTAL . Rx.	21,781	21,000	42,781	2,926	39,855			981
MADRAS.								
Calicut Local Fund Board	933	...	933	467	466	8,900	4½ per cent.	42
Sydapet Local Fund Board	8,515	...	8,515	1,155	7,360	19,979	4½ „	370
Tellicherry Local Fund Board	2,131	...	2,131	300	1,831	6,000	4½ „	89
TOTAL . Rx.	11,579	...	11,579	1,922	9,657			501
BOMBAY.								
District Local Board, Ahmedabad	3,400	...	3,400	362	3,038	3,400	4½ per cent.	153
District Local Board, Bijapur	2,708	...	2,708	263	2,445	5,000	4½ „	119
District Local Board, Ratnagiri	5,339	...	5,339	375	4,964	20,050	4½ „	236
District Local Board, Surat	11,766	...	11,766	2,174	9,592	35,000	4½ „	499
TOTAL . Rx.	23,213	...	23,213	3,174	20,039			1,007
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . . . . . Rx.	56,573	21,000	77,573	8,022	69,551			2,489

No. 84A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1893, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1892.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1893.	Amount of loan sanctioned.	Rate of Interest.	Amount of interest received and credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Chief of Bastar	1,720	...	1,720	1,720	...	7,000	5 per cent.	126
Raja Padman Singh, successor to Path Raja Ram Chunder Singh of Thuamal	439	...	439	143	296	2,393	5 „ „	11
Rehracole Feudatory State	1,240	...	1,240	920	320	1,500	5 „ „	81
TOTAL Rx.	3,399	...	3,399	2,783	616			218
BENGAL.								
Shazada Nasheen of Saseeram Endowment	1,347	...	1,347	...	1,347	1,500	4 per cent.	...
Raja of Tigoria	158	...	158	158	...	600	4½ „ „	5
„ Khandpara	633	...	633	633	...	1,500	4½ „ „	5
„ Nayagur	1,503	...	1,503	...	1,503	2,500	4½ „ „	...
„ Runpore	254	...	254	254	...	500	4½ „ „	15
Deo Estate in Gya	31,910	...	31,910	3,602	28,308	40,000	4½ „ „	1,399
Prince Jehan Kadir Mirza	3,315	4,500	7,815	368	7,447	8,000	4½ „ „	233
Saint Joseph's College, Darjeeling	1,000	...	1,000	200	800	1,000	4½ „ „	45
Darjeeling Girls' School	1,456	...	1,456	298	1,158	1,600	4½ „ „	62
Loretto Convent	...	1,000	1,000	...	1,000	1,000	4½ „ „	...
TOTAL Rx.	41,576	5,500	47,076	5,513	41,563			1,764
NORTH-WESTERN PROVINCES AND OUDH.								
Thakur Gurdial Sing (Mainpuri)	2,100	...	2,100	30	2,070	4,800	6 per cent.	193
Sheobalak (Mirzapur)	(*a*) 223	6	229	...	229	300	5 „ „	12
Raja Ranabir Singh (Dehra Dun)	1,593	...	1,593	107	1,486	1,720	4 „ „	63
Mahommedan Anglo-Oriental College Committee (Aligarh)	1,288	...	1,288	248	1,040	1,500	4½ „ „	52
TOTAL Rx.	5,204	6	5,210	385	4,825			320
PUNJAB.								
Ali Akbar Khan of Kalahat	221	...	221	143	78	600	6 per cent.	13
Archdeacon of Lahore (Simla Parsonage)	1,173	...	1,173	192	981	1,800	4 „ „	68
Diocesan Board of Education	1,400	...	1,400	175	1,225	1,700	4½ „ „	126

Family of the late Syud Mahdi Shah	188	...	188	18	170	450	6 „ „	11
Golam Hydar Khan	149	...	149	31	118	300	6¼ „ „	9
Guru Jowahir Singh	618	...	618	618	...	16,382	6 „ „	37
Nawab Atta Mohamed Khan	2,345	...	2,345	...	2,345	5,525	5 „ „	235
Nawab Sir Khawaja Mohamed Khan, K.C.S.I.	1,250	...	1,250	500	750	6,000	5 „ „	171
Raja Inder Deo of Akrote	578	...	578	148	430	1,487	6¼ „ „	37
Raja Niyamatulla Khan	2,458	...	2,458	90	2,368	2,900	4½ „ „	110
Raja Feroze Khan of Khairpur	2,662	...	2,662	351	2,311	4,000	6 „ „	149
Rai Hera Chand	1,312	...	1,312	102	1,210	1,500	5 „ „	66
Mirza Suriya Jah	4,405	...	4,405	297	4,108	4,500	5 „ „	213
Imam Bux, Sub-Surveyor	210	...	210	60	150	300	*Nil.*	...
TOTAL . Rx.	18,969	...	18,969	2,725	16,244			1,245
MADRAS.								
Andipati Poligar	2,047	...	2,047	2,047	...	6,200	5 per cent.	142
Banganapalli Nawab	7,294	...	7,294	...	7,294	30,000	6 „ „	...
Shulagiri Estate	2,075	...	2,075	246	1,829	3,500	5 „ „	104
TOTAL . Rx.	11,416	...	11,416	2,293	9,123			246
BOMBAY.								
Administrator to the Chief of Malegaon	3,897	...	3,897	655	3,242	8,400	5 per cent.	195
Mir Gulam Mahomed Khan	193	...	193	113	80	1,400	5 „ „	7
Nawab of Cambay	6,454	...	6,454	3,752	2,702	30,000	4½ „ „	248
Sayad Shah Abdulla Husen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	3,124	...	3,124	244	2,880	4,200	5 „ „	156
Thakoor of Dhrole	4,549	...	4,549	1,806	2,743	15,000	5 „ „	194
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	1,248	...	1,248	405	843	6,000	4½ „ „	56
Wadherao Lalbux	90	...	90	22	68	90	5 „ „	11
Chandna Kasbatis	136	...	136	80	56	406	*Nil.*	...
TOTAL . Rx.	19,691	...	19,691	7,077	12,614			867
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES Rx.	100,255	5,506	105,761	20,776	84,985			4,660

(*a*) Differs from last year's closing balance for corrections since made.

No. 84A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1893, and the Amount of such Loans at the Commencement and Close of the Year —*continued.*

	Amount, 1st April 1892.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1893.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	132,199	12,404	144,603	761	143,842	...	5 per cent.	277
Embankment Advances	3,686	1,738	5,424	2,508	2,916	...	5 „ „	160
TOTAL . Rx.	135,885	14,142	150,027	3,269	146,758			437
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	10,781	...	10,781	2,967	7,814	...	...	491
Oudh Talukdars' Relief Act:								
Chaudhri Muhammad Azim (Hardoi)	6,230	...	6,230	1,721	4,509	19,000	5 per cent.	279
Bahna Estate (Rai Bareli)	2,960	...	2,960	457	2,503	7,038	5 „ „	141

Shahzada Shadeo Singh (Rai Bareli) . . .	2,210	...	2,210	2,004	206	35,000	5 per cent.	48
Captains Gulab and Atar Singh (Rai Bareli) . .	8,050	...	8,050	5,035	3,015	22,500	5 „ „	284
Dewan Kishen Kumar (Barabanki)	3,210	...	3,210	150	3,060	7,652	*Nil.*	...
TOTAL . Rx.	33,441	...	33,441	12,334	21,107			1,243
BOMBAY.								
Kaira Thakoors	17,783	...	17,783	2,135	15,648	27,000	5 per cent.	925
Talookdaree Settlement Officer, Ahmedabad . . .	14,113	2,091	16,204	1,131	15,073	47,000	5 „ „	761
Talookdaree Settlement Officer, Broach	4,073	...	4,073	1,392	2,681	47,000	5 „ „	198
Manager, Karachi Encumbered Estate	901	...	901	172	729	170,000	5 „ „	41
Manager, Encumbered Estate, Hyderabad . . .	2,356	...	2,356	636	1,720		5 „ „	144
Manager, Encumbered Estate, Shikarpur . . .	1,023	...	1,023	403	620		5 „ „	50
TOTAL . Rx.	40,249	2,091	42,340	5,869	36,471			2,119
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	209,575	16,233	225,808	21,472	204,336			3,799

No. 84A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1893, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1892.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1893.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.							
Advances for improvement of land	(*a*) 9,993	2,941	12,934	2,618	10,316	6¼ per cent.	669
Ditto for relief of Agriculturists and other purposes	16,440	18,338	34,778	9,231	25,547	6¼ „ „	939
TOTAL . RX.	26,433	21,279	47,712	11,849	35,863		1,608
BURMA (LOWER).							
Advances for relief of Agriculturists and other purposes	1,170	2,200	3,370	1,879	1,491	6¼ per cent.	190
ASSAM.							
Advances for improvement of land	26	3	29	23	6	6¼ per cent.	2
Ditto for relief of Agriculturists and other purposes	...	48	48	24	24	6¼ „ „	1
TOTAL . RX.	26	51	77	47	30		3
BENGAL.							
Advances for improvement of land	19,831	8,984	28,815	6,541	22,274	6¼ per cent.	1,068
Ditto for relief of Agriculturists and other purposes	28,423	19,974	48,397	14,978	33,419	6¼ „ „	1,591
TOTAL . RX.	48,254	28,958	77,212	21,519	55,693		2,659
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	42,286	14,790	57,076	16,966	40,110	6¼ per cent. (*b*)	2,382
Ditto for relief of Agriculturists and other purposes	54,393	57,817	112,210	56,502	55,708		2,978
TOTAL . RX.	96,679	72,607	169,286	73,468	95,818		5,360
PUNJAB.							
Advances for improvement of land	146,991	35,082	182,073	22,246	159,827	6¼ per cent.	11,442
Ditto for relief of Agriculturists and other purposes	9,990	13,365	23,355	5,617	17,738	6¼ „ „	526
TOTAL . RX.	156,981	48,447	205,428	27,863	177,565		11,968

MADRAS.							
Advances for improvement of land	(a)192,407	204,183	396,590	23,549	373,041	6½, 3 & 4 per cent.	5,960
Ditto for relief of Agriculturists and other purposes	(a)21,504	26,336	47,840	13,568	34,272	6¼ per cent.	938
TOTAL . Rx.	213,911	230,519	444,430	37,117	407,313		6,898
BOMBAY.							
Advances for improvement of land	86,373	62,695	149,068	19,484	129,584	4½, 5, 6, 6¼ per cent.	2,955
Ditto for relief of Agriculturists and other purposes	12,310	29,548	41,858	11,241	30,617	4½, 5, 6, 6¼ per cent.	516
TOTAL . Rx.	98,683	92,243	190,926	30,725	160,201		3,471
TOTAL ADVANCES TO CULTIVATORS . Rx.	642,137	496,304	1,138,441	204,467	933,974		32,157
GRAND TOTAL .	2,146,340	786,817	2,933,157	293,477	2,639,680		87,832
Distribution of the above—							
Central Provinces	78,725	31,279	110,004	16,146	93,858		3,790
Burma (Lower)	28,931	6,800	35,731	6,330	29,401		1,430
Assam	1,079	301	1,380	115	1,265		50
Bengal	279,760	82,377	362,137	33,903	328,234		7,731
North-Western Provinces and Oudh	543,944	201,779	745,723	98,466	647,257		19,459
Punjab	482,685	96,999	579,684	42,959	536,725		26,589
Madras	250,769	252,048	502,817	41,994	460,823		8,233
Bombay	480,447	115,234	595,681	53,564	542,117		20,550

(a) Differs from last year's closing balance for corrections since made.
(b) No interest is charged on advances to tenants on Government Estates of Terai and Bhabar.

No. 85.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1892-93; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1893; and the BALANCES at that Date.

TRANSACTIONS.	STATE.								GUARANTEED.				GRAND TOTAL.
	Assam-Bengal.	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Nilgiri Railway.	Rohilkund and Kumaon.‡	Southern Mahratta (including Mysore Railway).	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	TOTAL.	
DURING THE YEAR 1892-93.	£	£	£	£	*Rx.*	£	£		£	£	£	£	
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	77,500	...	...	77,500	...	...	...	...	77,500
England	1,210,967	...	...	...	...	...	...	1,210,967	...	...	...	...	1,210,967
Debentures:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	259,600	100,000	359,600	359,600
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	1,210,967	...	...	...	77,500	...	...	1,288,467	...	259,600	100,000	359,600	1,648,067
B. Payments for discharge of Debentures	...	...	...	...	...	...	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	1,210,967	...	...	...	77,500	...	...	1,288,467	...	259,600	100,000	359,600	1,648,067
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	195,471	6,506	204,587	24,777	81,961	12,450	—26,506	499,246	122,826	326,760	154,387	603,973	1,103,219
England	182,414	2,102	113,761	53,248	...	5,144	30,939	387,608	122,457	347,487	64,017	533,961	921,569
C. TOTAL	377,885	8,608	318,348	78,025	81,961	17,594	4,433	886,854	245,283	674,247	218,404	1,137,934	2,024,788
Repayments:													
India, at Contract Rates	...	...	...	...	...	...	...	...	259,456	605,298	195,146	1,059,900	1,059,900
England	249	119	152	635	...	20	146	1,321	1,530	5,760	490	7,780	9,101
D. TOTAL	249	119	152	635	...	20	146	1,321	260,986	611,058	195,636	1,067,680	1,069,001
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	377,636	8,489	318,196	77,390	81,961	17,574	4,287	885,533	—15,703	63,189	22,768	70,254	955,787
A. + D. TOTAL RECEIPTS	1,211,216	119	152	635	77,500	20	146	1,289,788	260,986	870,658	295,636	1,427,280	2,717,068
B. + C. TOTAL PAYMENTS	377,885	8,608	318,348	78,025	81,961	17,594	4,433	886,854	245,283	674,247	218,404	1,137,934	2,024,788
Advances made to Companies from money raised under Act 51 Vict., Chapter 5	...	...	300,000	115,000	...	...	150,000	565,000	...	...	...	...	565,000

TO 31ST MARCH 1893.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	117,500	...	8,460	125,960	21,672	496,897	...	518,569	644,529
England	1,313,872	500,000	3,000,000	3,000,000	...	200,000	3,491,540	11,505,412	7,528,628	19,503,103	10,257,630	37,289,361	48,794,773
Debentures:													
Nominal amount	...	...	*1,500,000*	*2,754,100*	...	§*147,000*	*943,100*	*5,344,200*	*1,238,500*	*2,970,900*	*800,000*	*5,009,400*	*10,353,600*
Cash received ‖	...	...	1,500,000	2,754,100	...	§160,837	943,100	5,358,037	1,238,500	2,970,900	800,000	5,009,400	10,307,437
Debenture Stock:													
Stock represented	...	...	...	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*2,701,450*	*3,901,450*
Cash received	...	...	...	...	...	...	¶1,200,000	1,200,000	...	2,475,559	...	2,475,559	3,675,559
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	34	34	...	74,929	...	74,929	74,963
England	...	...	5,781	2,016	...	...	54,923	62,720	18,419	215,145	12,014	245,578	308,298
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	1,313,872	500,000	4,505,781	5,756,116	117,500	360,837	5,698,057	18,252,163	8,807,219	25,736,533	11,069,644	45,613,396	63,865,559
Advances made to Companies from money raised under Act 51 Vict., Chapter 5	...	500,000	2,700,000	1,345,000	...	...	2,129,900	6,674,900	...	...	...	...	6,674,900
	1,313,872	1,000,000	7,205,781	7,101,116	117,500	360,837	7,827,957	24,927,063	8,807,219	25,736,533	11,069,644	45,613,396	70,540,459
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Net Payments:													
India, at Contract Rates	195,471	332,431	5,031,279	4,717,130	114,891	174,113	5,761,390	16,326,705	2,351,438	6,912,818	4,168,619	13,432,875	29,759,580
England	182,165	489,387	2,411,793	2,212,587	...	270,153	1,735,181	7,301,266	6,416,634	18,524,315	6,833,585	31,774,534	39,075,800
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(*a*)377,636	821,818	7,443,072	6,929,717	114,891	444,266	7,496,571	23,627,971	8,768,072	25,437,133	11,002,204	45,207,409	68,835,380
BALANCE OF ACCOUNT WITH COMPANY:													
At Credit	936,236	178,182	...	171,399	2,609	...	331,386	1,619,812	39,147	299,400	67,440	405,987	2,025,799
At Debit	...	...	237,291	...	...	83,429	...	320,720	...	...	...	...	320,720

* Excluding East Indian Railway Company, and South Indian Railway Company, Limited.
† Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.
‡Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
§£147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Treasury, and at the contract rate is equivalent to a Sterling payment of £160,837.
‖Excluding premium, which is included under "Capital not bearing Interest."
¶Mysore Railway Debenture Capital. The cash received in this case was £1,224,000, of which the sum of £24,000 is included under "Capital not bearing Interest."
(*a*) Besides £26,055 and £240 debited and £14,797 credited to Capital Account on account of Interest on share Capital paid by the Secretary of State, Interest on Interest, and Interest on excess capital respectively.

No. 86.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	14,998	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	17,351	2
Ditto ditto to retired Hong-Kong Police	566	3
Enlistment of Natives of India for service in the Colonies	12,368	4
Postal and Money Order Transactions	8,734	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Defence Works at Aden	8,555	8
Miscellaneous	9,511	9
	72,083	10
Her Majesty's Indian Government in London.		
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	11
Family and Miscellaneous Remittances made by means of Rolls	...	12
Family Allotments	...	13
Remittances by Administrators General	...	14
East Indian Railway Company advances in England for purchase of Stores, etc.	...	15
Rajputana-Malwa Railway Ditto ditto	...	16
South Indian Railway Company Ditto ditto	...	17
Bengal and North-Western Railway Company Ditto ditto	...	18
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, etc.	2,231	19
Bills drawn by the Mission to the Court of Persia	...	20
Brokerage on conversion of India 4½ per cent. Rupee Loans	...	21
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	...	22
Miscellaneous	3,624	23
	5,855	24
£	77,938	25

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1893, and mencement and close of that Year.

BALANCES, 1892.		1892-93.				UNADJUSTED BALANCES, 31ST MARCH 1893.	
		INDIA.		ENGLAND.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	89,985	3	...	101,150	3,830	...
2	...	23,822	20	...	29,489	11,664	...
3	...	1,103	3	...	1,135	531	...
4	...	12,912	156	...	1,648	23,476	...
5	...	...	84,050	75,904	...	588	...
6	7,402	192	8,455	11,986	...	...	3,679
7	1,713	78	2,861	2,521	...	...	1,975
8	...	3,642	...	...	6,522	5,675	...
9	...	38,279	6,063	640	10,846	31,521	...
10	9,115	170,013	101,611	91,051	150,790	77,285	5,654
11	8,234	...	...	...	...	...	8,234
12	(a) 82,261	110	368,729	377,722	42	...	73,200
13	(a) 96	...	2,486	2,434	...	...	148
14	39,123	2,218	83,762	119,182	20,911	...	22,396
15	...	...	250,529	251,986	1,457	...	...
16	...	...	214,278	215,981	1,703	...	...
17	2,500	...	134,505	137,666	661	...	...
18	...	...	66,599	67,197	598	...	...
19	...	7	109,350	107,112	...	...	...
20	5,000	...	30,000	31,000	...	...	4,000
21	...	...	7,528	7,528	...	...	...
22	89	6	28,462	28,666	...	121	...
23	...	2,179	11,878	9,259	3,123	61	...
24	137,303	4,520	1,308,106	1,355,733	28,495	182	107,978
25	146,418	174,533	1,409,717	1,446,784	179,285	77,467	113,632

(a) Exceed the net amount of the closing balances on these heads in last year's statement by £4, by which sum those balances were understated.

No. 87.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY; AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1893, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1892.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1893.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	30,14,451	197,831	15,37,30,232	9,577,952	15,27,50,580	9,532,201	39,94,103	243,582
In Madras	12,44,000	81,319	3,64,27,506	2,266,060	3,63,47,506	2,266,624	13,24,000	80,755
In Bombay	87,20,000	566,175	7,46,26,413	4,688,203	8,06,76,874	5,091,458	26,69,539	162,920
TOTAL .	1,29,78,451	845,325	26,47,84,151	16,532,215	26,97,74,960	16,890,283	79,87,642	487,257

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	₹
Amount of Bills drawn	26,47,84,151
Amount of Bills drawn if issued at 2*s.* the rupee . . .	16,53,22,150
Difference on account of Exchange	9,94,62,001

	s.	*d.*
The average rate of Exchange on Bills drawn during the year was	1	2·9847775

No. 88.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year 1892-93.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1892.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1893.	DISTRIBUTION OF CLOSING BALANCE.					
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.							DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rx.		*Rx.*		*Rx.*		*Rx.*		Rx.	INDIA.		Rx.		*Rx.*		*Rx.*		*Rx.*		*Rx.*
1	1,559,355	1	418,463	1	131,387	13	832,420	16	2,941,625	India, General . . .	16	2,476,189	13	693,555	1	104,980	1	732,173	1	945,476
...	...	...	...	1	121,727	18	612,822	19	734,549	Central Provinces . .	19	605,315	18	468,945	1	136,370	...	...	...	...
...	...	...	...	3	412,973	33	741,684	36	1,154,657	Burma	36	1,283,770	33	717,185	3	566,585	...	...	...	...
...	...	...	...	...	...	12	387,854	12	387,864	Assam	12	330,703	12	330,703	...	...	...	...	...	...
...	...	1	210,778	2	120,716	47	1,760,024	50	2,091,518	Bengal	50	1,847,495	47	1,561,265	2	93,514	1	192,716	...	...
...	...	...	...	5	607,448	47	1,258,587	52	1,866,035	N.-W. Provinces and Oudh .	52	1,598,372	47	1,069,645	5	528,727	...	...	...	...
...	...	...	...	2	154,273	33	959,701	35	1,113,974	Punjab	35	954,705	33	839,129	2	115,576	...	...	...	...
1	178,488	1	262,507	10	541,656	24	1,770,921	36	2,753,572	Madras	36	2,660,427	24	1,456,594	10	460,469	1	226,459	1	516,905
1	1,872,032	1	488,337	4	553,825	20	1,329,017	26	4,243,211	Bombay	26	3,514,780	20	1,501,915	4	512,915	1	528,931	1	971,019
3	3,609,875	4	1,380,085	28	2,644,005	247	9,653,040	282	17,287,005	TOTAL INDIA .	282	15,271,756	247	8,638,936	28	2,519,136	4	1,680,284	3	2,433,400
									£	ENGLAND.		£								
								1	4,122,626	Home Treasury of the Government of India.	1	2,268,388								
								283	21,409,631	GRAND TOTAL	283	17,540,144								

CALCUTTA;
The 27th January 1894.

STEPHEN JACOB,
Comptroller and Auditor General.

Government of India Central Printing Office.—No. 198 C. G.—19-2-94.—370.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1892-93.

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No. 89.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1892-93, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	16,921,927	2,298,762	5,468,475	1,056,455	1
Exchange added to Revenue	2	132,498	...	...	...	2
Permanent Debt incurred—						
Sterling Debt—						
India 3 p. c. Stock	75	...	...	...	...	3
Rupee Debt—						
4 p. c. Rupee Loans	75	250,023	...	...	...	4
TOTAL		250,023	...	...	...	5
Unfunded Debt—						
Treasury Notes	77	900	...	...	...	6
Deposits of Service Funds	78	118,999	...	...	...	7
Savings Bank Deposits	79	3,741,835	879	10,725	137	8
TOTAL		3,861,734	879	10,725	137	9
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	549	...	96,079	...	10
Excluded Local Funds	80	88,538	19,469	86,280	3,142	11
Political and Railway Funds	81	329,285	...	...	...	12
Deposits of Sinking Funds	82	...	...	...	...	13
Departmental and Judicial Deposits	83	2,309,597	603,837	598,169	143,535	14
Advances	90	4,285,955	74,054	105,309	36,681	15
Suspense Accounts	91	32,738	442	3,792	315	16
Exchange on Remittance Account	92	1,160,364	...	...	...	17
Miscellaneous	93	57,665	...	...	...	18
TOTAL		8,264,691	697,802	889,629	183,673	19
Loans and Advances by Imperial Government	84	28,947	...	35,617	...	20
Loans and Advances by Provincial Governments, &c.	84A	...	16,146	6,330	115	21
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	85	...	...	...	...	22
Repayments	85	1,059,900	...	...	...	23
Remittances—						
Inland Money Orders	94	18,117,635	...	...	...	24
Other Local Remittances	95	14,898,581	*—320,128*	*—1,375,540*	*—314,812*	25
Other Departmental Accounts	94	5,927,468	*—468,619*	185,646	*—326,970*	26
Net Receipts by Civil Treasuries from—						
Post Office	96	502,215	445,185	1,241,722	344,908	27
Telegraph	96	*—76,631*	*—9,712*	*—16,581*	*—14,356*	28
Guaranteed Railways	96	*—270,154*	...	...	...	29
Net Receipts from Civil Treasuries by—						
Marine	96	189,514	...	...	...	30
Military	96	8,157,441	...	...	...	31
Public Works	96	*—3,422,035*	247,993	900,100	376,231	32
Remittance Account between England and India	97	827,729	1,978	21,291	1,076	33
TOTAL		44,851,763	*—103,303*	956,638	66,077	34
Secretary of State's Bills drawn	87	...	...	...	...	35
Total Receipts		75,371,483	2,910,286	7,367,414	1,306,457	36
Opening Balance	88	2,941,625	734,549	1,154,657	387,864	37
GRAND TOTAL		78,313,108	3,644,835	8,522,071	1,694,321	38

SURIES of INDIA on the 31st March 1893; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1893.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	20,167,456	11,064,382	7,201,533	12,378,742	13,261,975	89,819,707	220,233	90,039,940
2	...	...	...	...	...	132,498	...	132,498
3	...	...	...	...	...	...	1,300,000	1,300,000
4	...	...	...	...	...	250.023	...	250,023
5	...	...	...	...	...	250,023	1,300,000	1,550,023
6	...	...	...	...	...	900	...	900
7	...	...	...	3,397	12,829	135,225	...	135,225
8	106,192	17,179	65,531	51,829	229,616	4,223,923	...	4,223,923
9	106,192	17,179	65,531	55,226	242,445	4,360,048	...	4,360,048
10	...	6,622	...	...	...	103,250	...	103,250
11	46,618	99,501	70,720	69,406	244,862	728,536	...	728,536
12	...	3,442	...	...	...	332,727	...	332,727
13	...	...	...	...	4,493	4,493	...	4,493
14	2,935,287	3,164,404	1,978,514	2,559,530	1,860,513	16,153,386	...	16,153,386
15	121,534	82,324	234,558	284,045	9,680,714	14,905,174	4,471	14,909,645
16	1	17,038	1,390	13,847	6,009	75,572	...	75,572
17	...	...	...	...	...	1,160,364	...	1,160,364
18	...	...	...	8,563	57,651	123,879	...	123,879
19	3,103,440	3,373,331	2,285,182	2,935,391	11,854,242	33,587,381	4,471	33,591,852
20	47,161	...	...	10,000	30,243	151,968	...	151,968
21	33,903	98,466	42,959	41,994	53,564	293,477	...	293,477
22	...	...	...	77,500	...	77,500	1,570,567	1,648,067
23	...	...	...	...	...	1,059,900	9,101	1,069,001
24	...	...	...	...	...	18,117,635	...	18,117,635
25	*-12,556,808*	*-2,139,464*	1,388,328	*-510,913*	1,047,766	117,010	...	117,010
26	883,597	*-345,489*	538,074	*-961,322*	*-4,750,766*	681,619	...	681,619
27	*-177,388*	*-852,644*	*-238,245*	*-308,341*	*-40,485*	916,927	...	916,927
28	181,579	*-20,067*	*-18,992*	28,137	*-13,164*	40,213	...	40,213
29	...	...	...	538,976	3,268,180	3,537,002	...	3,537,002
30	...	...	...	...	...	189,514	...	189,514
31	...	...	...	3,280,652	2,699,093	14,137,186	...	14,137,186
32	*-20,116*	*-300,936*	*-81,906*	1,332,893	1,233,194	265,418	...	265,418
33	88,541	4,553	19,802	248,869	195,878	1,409,717	179,285	1,589,002
34	*-11,600,595*	*-3,654,047*	1,607,961	3,648,951	3,639,696	39,412,241	179,285	39,591,526
35	...	...	...	...	...	...	16,532,215	16,532,215
36	11,857,557	10,899,311	11,202,266	19,147,804	29,082,165	169,144,743	19,815,872	188,960,615
37	2,091,518	1,866,035	1,113,974	2,753,572	4,243,211	17,287,005	4,122,626	21,409,631
38	13,949,075	12,765,346	12,316,240	21,901,376	33,325,376	186,431,748	23,938,498	210,370,246

No. 89.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1892-93, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	21,508,872	1,457,071	4,005,307	696,513	1
Exchange charged as Expenditure		9,827,274	...	...	...	2
Add,—Provincial Surpluses transferred to "Deposits"	3	549	...	96,079	...	3
Deduct,—Provincial Deficits charged against "Deposits"	3	...	*21,453*	...	*15,250*	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	1,031,287	*—33,137*	323,822	*—33,645*	5
Exchange on Expenditure not charged to Revenue	3	625,980	...	...	...	6
TOTAL		32,993,962	1,402,481	4,425,208	647,618	7
Permanent Debt discharged—						
Sterling Debt—						
India 3½ p. c. Debentures	75	...	...	...	...	8
India 4 p. c. Stock	75	...	...	...	...	9
India 5 p. c. Stock	75	...	...	...	...	10
Oude and Rohilkund Ry. Debentures	75	...	...	...	...	11
South Indian Railway Debentures	75	...	...	...	...	12
Rupee Debt—						
5½ p. c.	75	1,200	...	...	...	13
5 p. c.	75	220	...	...	...	14
4½ p. c.	75	1,900	...	...	...	15
4 p. c.	75	1,410	...	...	...	16
Stock Notes	75	...	...	...	...	17
TOTAL		4,730	...	...	...	18
Unfunded Debt—						
Special Loans	76	...	...	...	...	19
Treasury Notes	77	700	...	...	...	20
Deposits of Service Funds	78	86,027	...	...	...	21
Savings Bank Deposits	79	2,902,205	854	5,261	17	22
TOTAL		2,988,932	854	5,261	17	23
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	21,453	...	15,250	24
Excluded Local Funds	80	81,156	19,743	86,570	3,056	25
Political and Railway Funds	81	322,798	...	...	...	26
Departmental and Judicial Deposits	83	2,200,115	641,858	565,038	131,087	27
Advances	90	4,575,181	76,138	109,122	63,710	28
Suspense Accounts	91	70,255	4,079	4,601	2,643	29
Miscellaneous	93	2,936	...	...	...	30
TOTAL		7,252,441	763,271	765,331	215,746	31
Loans and Advances by Imperial Government	84	50,272	...	31,873	...	32
Loans and Advances by Provincial Governments	84A	...	31,279	6,800	301	33
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	85	...	...	...	...	34
For Expenditure	85	603,973	204,587	...	...	35
Remittances—						
Inland Money Orders	94	18,098,856	...	...	...	36
Other Departmental Accounts	94	513,708	104,995	*—9*	...	37
Net Payments into Civil Treasuries by—						
Post Office	96	916,927	...	...	...	38
Telegraph	96	40,381	...	...	...	39
Guaranteed Railways	96	3,537,002	...	...	...	40
Net Issues from Civil Treasuries to—						
Marine	96	4,624	...	4,599	*—2,187*	41
Military	96	2,585,223	282,868	1,099,997	144,567	42
Public Works	96	*—3,418,076*	249,185	899,222	357,556	43
Remittance Account between England and India	97	131,763	...	10	...	44
TOTAL		22,410,408	637,048	2,003,828	499,936	45
Secretary of State's Bills paid	87	9,532,201	...	...	...	46
Total Disbursements		75,836,919	3,039,520	7,238,301	1,363,618	47
Closing Balance	88	2,476,189	605,315	1,283,770	330,703	48
GRAND TOTAL		78,313,108	3,644,835	8,522,071	1,694,321	49

SURIES of INDIA on the 31st March 1893; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1893—*continued.*

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	8,168,551	5,172,743	4,692,433	10,403,021	8,916,883	65,021,394	16,334,541	81,355,935
2	...	...	...	...	...	9,827,274	...	9,827,274
3	...	6,622	...	...	...	103,250	...	103,250
4	*11,214*	...	*107,834*	*92,279*	*32,579*	*280,609*	...	*280,609*
5	*—307,969*	200,156	644,009	470,860	24,446	2,319,829	1,040,481	3,360,310
6	...	...	...	...	...	625,980	...	625,980
7	7,849,368	5,379,521	5,228,608	10,781,602	8,908,750	77,617,118	17,375,022	94,992,140
8	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	940	940
10	...	...	...	...	...	...	400	400
11	...	...	...	...	...	...	1,770,300	1,770,300
12	...	...	...	...	...	...	150,000	150,000
13	...	...	...	...	...	1,200	...	1,200
14	...	...	...	...	...	220	..	220
15	...	...	...	...	...	1,900	...	1,900
16	...	...	...	...	...	1,410	...	1,410
17	38	...	5	15		58	...	58
18	38	...	5	15		4,788	1,921,640	1,926,428
19	...	88	...	...	...	88	...	88
20	...	...	...	...	...	700	...	700
21	...	...	...	2,990	4,757	93,774	...	93,774
22	90,400	11,187	55,239	53,938	182,483	3,301,584	...	3,301,584
23	90,400	11,275	55,289	56,928	187,240	3,396,146	...	3,396,146
24	11,214	...	107,834	92,279	32,579	280,609	...	280,609
25	45,007	98,129	74,555	81,247	238,776	728,239	...	728,239
26	...	8,820	...	...	...	331,618	...	331,618
27	2,905,683	3,126,035	1,998,444	2,506,621	1,815,792	15,890,673	...	15,890,673
28	124,617	81,601	234,046	208,551	9,668,820	15,141,786	4,236	15,146,022
29	84,667	1,113	19,940	13,812	3,668	204,778	...	204,778
30	...	...	...	...	256,844	259,780	859	260,639
31	3,171,188	3,315,698	2,434,819	2,902,510	12,016,479	32,837,483	5,095	32,842,578
32	400,891	...	...	15,200	10,000	508,236	...	508,236
33	82,377	201,779	96,999	252,048	115,234	786,817	...	786,817
34	...	...	...	...	...	...	...	...
35	201,977	37,227	...	21,224	34,231	1,103,219	921,569	2,024,788
36	...	...	...	...	...	18,098,856	...	18,098,856
37	*—123*	92,929	*—109*	*—50,757*	10,493	671,127	...	671,127
38	...	...	...	...	...	916,927	...	916,927
39	...	...	...	...	...	40,381	...	40,381
40	...	...	...	...	...	3,537,002	...	3,537,002
41	42,284	*—125*	...	*—6,089*	146,427	189,533	...	189,533
42	262,842	2,424,349	3,640,261	1,610,741	2,086,338	14,137,186	...	14,137,186
43	*—567*	*—295,757*	*—95,437*	1,365,161	1,189,070	250,357	...	250,357
44	905	78	1,150	25,742	14,876	174,533	1,446,784	1,621,317
45	305,341	2,221,474	3,545,865	2,944,798	3,447,204	38,015,902	1,446,784	39,462,686
46	...	...	...	2,266,624	5,091,458	16,890,283	...	16,890,283
47	12,101,580	11,166,974	11,361,535	19,240,949	29,810,596	171,159,992	21,670,110	192,830,102
48	1,847,495	1,598,372	954,705	2,660,427	3,514,780	15,271,756	2,268,388	17,540,144
49	13,949,075	12,765,346	12,316,240	21,901,376	33,325,376	186,431,748	23,938,498	210,370,246

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1893.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	222,896	16,096	38,012	11,155	39,303	31,339	60,108	34,530	46,945	500,384	...	500,384
Advances for Rest Camps	...	...	....	...	...	318	1,897	50	...	2,265	...	2,265
Special Advances	200,000	...	...	...	28,770	22	3,203	4,009	...	236,004	...	236,004
Forest Advances	21,915	56,522	64,129	14,314	20,393	49,890	41,022	83,265	106,962	458,412	...	458,412
Advances for Survey Operations	50	186	...	369	...	568	...	12,486	22,105	35,764	...	35,764
Salt and Excise Advances	...	...	...	...	...	...	...	1,231	1,302	2,533	...	2,533
Opium Advances		...	...	...	4,530	...	...	...	...	4,530	...	4,530
Stock Account—Opium		...	...	...	...	...	...	381	51,563	51,944	...	51,944
Advances Recoverable, Post Office	21,548	...	...	...	...	...	...	...	...	21,548	...	21,548
Advances Recoverable, Marine	18,123	...	...	...	...	...	...	...	...	18,123	...	18,123
Advances Recoverable, Military	25,741	...	...	...	...	...	...	...	3,478	29,219	...	29,219
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	235	...	...	...	...	235	...	235
Irrigation	...	...	...	...	5,907	...	5,456	...	...	11,363	...	11,363
PERMANENT ADVANCES—												
Permanent Advances, Civil	562	50	209	79	562	158	229	347	1,525	3,721	...	3,721
Post Office Permanent Advances	9,586	...	...	...	...	...	...	...	...	9,586	...	9,586
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	29,582	...	...	...	...	...	...	...	...	29,582	...	29,582
Ditto ditto, Mauritius	11,239	...	...	...	...	...	...	...	...	11,239	...	11,239
Ditto ditto, Straits Settlements	7,940	...	...	...	...	...	...	...	...	7,940	...	7,940
Berar Suspense Account	342,326	...	...	...	...	...	...	...	...	342,326	...	342,326
Account Current with Native States	15,879	1,200	...	10,764	20,434	29	122,338	95,578	38,848	305,070	...	305,070
Ditto ditto Post Office	568,831	...	...	...	...	...	...	...	...	568,831	...	568,831
COINAGE ACCOUNTS—												
Mint Certificates	2,601,001	...	....	...	...	...	...	...	9,367,920	11,968,921	...	11,968,921
Bullion Advances for Coinage	174,762	...	...	...	...	...	...	...	36,386	211,148	...	211,148
Copper Coinage Account	13,974	...	...	...	...	...	...	...	3,680	17,654	...	17,654

Small Coin Depôt Balances	...	...	2,959	...	1,400	...	305	52,168	...	56,832	...	56,832
ENGLAND—												
REPAYMENT OF ADVANCES:												
Special Defence Works at Aden:												
Repayment of portion of Expenditure in England during the year 1891-92, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	460	460
Part of the sum described in the account for 1890-91 under "Advances Repayable" as portion of Expenditure in England recoverable from the Imperial Government, which has now been charged against Indian Revenues	...	...	...	...	...	...	...	...	...	...	4,011	4,011
TOTAL	4,285,955	74,054	105,309	36,681	121,534	82,324	234,558	284,045	9,680,714	14,905,174	4,471	14,909,645
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	217,833	15,977	43,101	11,858	38,261	29,033	50,763	36,759	41,989	485,574	...	485,574
Advances for Rest Camps	...	...	...	...	...	344	1,829	72	...	2,245	...	2,245
Special Advances	200,000	...	...	...	29,974	22	3,049	3,402	...	236,447	...	236,447
Forest Advances	23,233	60,120	65,654	14,542	20,534	50,180	41,643	83,251	110,184	469,341	...	469,341
Advances for Survey Operations	45	...	...	794	...	84	...	19,440	21,966	42,329	...	42,329
Salt and Excise Advances	...	...	...	...	...	...	...	1,216	1,737	2,953	...	2,953
Opium Advances	...	...	...	...	3,119	...	...	...	...	3,119	...	3,119
Stock Account—Opium	...	...	...	...	...	...	...	1,690	49,962	51,652	...	51,652
Advances Recoverable, Post Office	14,743	...	...	...	...	...	...	...	...	14,743	...	14,743
Advances Recoverable, Marine	16,553	...	...	...	...	...	...	...	...	16,553	...	16,553
Advances Recoverable, Military	...	...	...	...	...	...	...	9,921	...	9,921	...	9,921
Advances Recoverable, P. W. D.—												
Irrigation	...	...	...	...	...	...	4,806	...	...	4,806	...	4,806
Carried forward	472,407	76,097	108,755	27,194	91,888	79,663	102,090	155,751	225,838	1,339,683	...	1,339,683

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1893—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward	472,407	76,097	108,755	27,194	91,888	79,663	102,090	155,751	225,838	1,339,683	...	1,339,683
Disbursements—*contd.*									...			
ADVANCES—*contd.*									...			
PERMANENT ADVANCES—												
Permanent Advances, Civil	591	41	367	169	341	209	246	755	2,041	4,760	...	4,760
Post Office Permanent Advances	7,588	...	...	...	...	...	...	...	...	7,588	...	7,588
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	34,065	...	...	...	...	...	...	...	...	34,065	...	34,065
Ditto ditto, Mauritius	11,923	...	...	...	...	...	...	...	...	11,923	...	11,923
Ditto ditto, Straits Settlements	8,161	...	...	...	...	...	...	...	...	8,161	...	8,161
Berar Suspense Account	359,918	...	...	...	...	...	...	...	...	359,918	...	359,918
Account Current with Native States	16,496	...	...	22,226	32,388	119	131,710	52,045	34,606	289,590	...	289,590
Ditto ditto Post Office	575,608	...	...	...	...	...	...	...	...	575,608	...	575,608
COINAGE ACCOUNTS—												
Mint Certificates	3,007,064	...	...	...	...	...	...	...	9,274,410	12,281,474	...	12,281,474
Small Coin Depôt Balances	81,360	...	...	14,121	...	1,610	...	...	131,925	229,016	...	229,016
ENGLAND—												
ADVANCES REPAYABLE:												
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	4,236	4,236
TOTAL	4,575,181	76,138	109,122	63,710	124,617	81,601	234,046	208,551	9,668,820	15,141,786	4,236	15,146,022

No. 91.—SUSPENSE ACCOUNTS for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
RECEIPTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	6,065	...	...	...	1	...	607	...	...	6,673	...	6,673
Savings Bank Investment Account, P. O.	686	...	...	...	...	...	...	...	...	686	...	686
English Stores Suspense Account	...	...	97	...	...	...	...	...	...	97	...	97
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	...	...	...	575	...	...	575	...	575
Cheques issued, Local Funds	...	442	...	...	...	142	...	...	...	584	...	584
Bills payable	83	...	...	...	...	...	...	...	...	83	...	83
Departmental Cheques	...	...	...	...	...	...	...	...	823	823	...	823
Bills of Exchange receivable	20,000	...	...	...	...	...	...	...	...	20,000	...	20,000
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	1,522	...	...	144	...	645	...	...	1,187	3,498	...	3,498
Telegraph	565	...	...	...	...	...	...	...	...	565	...	565
Military Cash Balances	3,023	...	...	...	...	...	...	12,730	2,863	18,616	...	18,616
Public Works Cash Balances—												
Buildings and Roads	18	...	3,695	...	...	...	...	1,117	405	5,235	...	5,235
Irrigation	776	...	...	...	...	738	...	...	451	1,965	...	1,965
Railway Revenue	...	...	...	...	...	4,473	...	...	...	4,473	...	4,473
Railway Capital	...	...	...	171	...	11,040	208	...	280	11,699	...	11,699
TOTAL	32,738	442	3,792	315	1	17,038	1,390	13,847	6,009	75,572	...	75,572
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	...	75	...	562	...	192	...	620	...	1,449	...	1,449
Capitalised Outstandings	...	...	...	...	74	...	...	...	1,342	1,416	...	1,416
Post Office Suspense Account	134	...	...	...	...	...	...	...	...	134	...	134
English Stores Suspense Account	...	...	...	...	2	...	...	...	...	2	...	2
CHEQUES AND BILLS—												
Pre-audit Cheques	...	57	1,201	...	64	656	...	4,830	1,414	8,222	...	8,222
Cheques issued, Local Funds	...	...	...	...	...	...	...	...	477	477	...	477
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	60	341	...	73,820	...	6,160	700	...	81,081	...	81,081
Postal Cash Balances	45,441	...	...	...	...	...	...	...	...	45,441	...	45,441
Marine Cash Balances	584	...	...	...	...	...	...	...	...	584	...	584
Public Works Cash Balances—												
Buildings and Roads	...	499	...	2,001	189	265	781	...	...	3,735	...	3,735
Irrigation	...	...	263	...	451	...	389	...	...	1,103	...	1,103
Railway Revenue	21,836	1,813	1,757	80	5,064	...	12,610	7,498	435	51,093	...	51,093
Railway Capital	2,200	1,575	1,039	...	5,003	...	...	104	...	10,041	...	10,041
TOTAL	70,255	4,079	4,601	2,643	84,667	1,113	19,940	13,812	3,668	204,778	...	204,778

No. 92.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the year ended 31st March 1893.

		Page.	Sterling Amount.	Amount of Exchange.	Amount of Exchange.
			£	*Rx.*	*Rx.*
Exchange brought to account:—					
On Expenditure in England		9	16,334,541		9,827,274
„ Revenue in England		5	220,233		132,498
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE			16,114,308		9,694,776
„ Expenditure in England not charged to Revenue		9	1,040,481		625,980
			17,154,789		10,320,756
Credited as Revenue, under the head "Exchange"		5			19,686
					10,301,070
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	16,532,215	242		- 9,946,200	
„ Railway Companies—Capital Account	*38,642*	101		*195,751*	
	16,493,573			9,750,449	
Remittance Account—					
Postal and Money Order Transactions	75,904	101		46,383	
East Indian Railway Advances	250,529	„		123,622	
Rajputana-Malwa Railway Advances	214,278	„		117,229	
South India Railway Advances	137,005	„		78,778	
Bengal and North Western Railway Advances	66,599	„		36,907	
Family and Miscellaneous Remittances made by means of rolls	377,680	„		151,119	
Other Transactions	145,504	„		55,705	
	1,267,499	„		*609,743*	
			15,226,074		9,140,706
Exchange brought to account in excess of that involved in the Remittances from India during the year			1,928,715	Whereon Exchange at average rate is	+ 1,160,364

No. 93.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	60	...	...	...	...	...	...	...	...	60	...	60
Exchange Investment Account	2,930	...	...	...	...	...	...	...	...	2,930	...	2,930
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	26,968	26,968	...	26,968
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	30,683	30,683	...	30,683
Government Account	2,461	...	...	...	...	...	...	...	...	2,461	...	2,461
London Bills Payable, Exchange	52,214	...	...	...	...	...	...	8,563	...	60,777	...	60,777
TOTAL	57,665	...	...	...	...	...	...	8,563	57,651	123,879	...	123,879
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	56	...	...	...	...	...	...	...	...	56	...	56
Exchange Investment Account	2,876	...	...	...	...	...	...	...	...	2,876	...	2,876
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	26,666	26,666	...	26,666
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	28,387	28,387	...	28,387
Government Account	4	...	...	...	...	...	...	...	...	4	...	4
London Bills Payable, Exchange	...	...	...	...	...	...	...	...	201,791	201,791	...	201,791
ENGLAND—												
Miscellaneous Deposits:—												
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several undertakings by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	...	...	...	...	...	859	859
TOTAL	2,936	...	...	...	...	...	...	...	256,844	259,780	859	260,639

No. 94.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1893.

RECEIPTS.	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MONEY ORDERS	18,117,635	...	+18,117,635	...	...	...	...	...	...	...	...	+18,117,635
OTHER LOCAL REMITTANCES	153,750,060	153,633,050	+14,898,581	*—320,128*	*—1,375,540*	*—314,812*	*—12,556,808*	*—2,139,464*	+1,388,328	*—510,913*	+1,047,766	+117,010
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Civil and Civil	15,283,248	15,272,752	+4,411,728	*—413,019*	+245,688	*—120,695*	+1,537,267	*—543,244*	+416,768	*—1,466,646*	*—4,057,351*	+10,496
Account Current between P. W. & Telegraph, Public Works Accounts	150,284	22,225	+36,685	+5,914	+6,375	+106	+14,515	+12,875	+25,606	+14,596	+11,387	+128,059
Account Current between Post Office and Telegraph, Post Office Accounts	124,642	39,046	+85,596	...	...	...	...	...	...	...	...	+85,596
Transfers between P. W. Officers	23,527,539	23,527,539	+935,991	*—61,514*	*—66,417*	*—206,381*	*—668,185*	+184,880	+95,700	+490,728	*—704,802*	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	15,219	4,688	+10,531	...	...	...	...	...	...	...	...	+10,531
Account between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	743,348	296,411	+446,937	...	...	...	...	...	...	...	...	+446,937
TOTAL OTHER DEPARTMENTAL ACCOUNTS	39,844,280	39,162,661	+5,927,468	*—468,619*	+185,646	*—326,970*	+883,597	*—345,489*	+538,074	*—961,322*	*—4,750,766*	+681,619
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, TELEGRAPH, AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	9,535,987	8,619,060	+502,215	+445,185	+1,241,722	+344,908	*—177,388*	*—852,644*	*—238,245*	*—308,341*	*—40,485*	+916,927
Accounts Current between Civil and Telegraph, Civil Accounts	759,128	718,915	*—76,631*	*—9,712*	*—16,581*	*—14,356*	+181,579	*—20,067*	*—18,992*	+28,137	*—13,164*	+40,213
Accounts between Civil and Guaranteed Railways, Civil Accounts	7,065,314	3,528,312	*—270,154*	...	...	...	...	...	...	+538,976	+3,268,180	+3,537,002
TOTAL	17,360,429	12,866,287	+155,430	+435,473	+1,225,141	+330,552	+4,191	*—872,711*	*—257,237*	+258,772	+3,214,531	+4,494,142
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Marine, Marine Accounts	287,852	98,338	+189,514	...	...	...	...	...	...	...	...	+189,514
Accounts Current between Civil and Military, Military Accounts	15,139,984	992,796	+8,157,441	...	...	...	...	...	...	+3,280,652	+2,699,093	+14,137,186
Accounts Current between Civil and Public Works, Public Works Accounts	22,884,782	22,619,364	*—3,422,035*	+247,993	+900,100	+376,231	*—20,116*	*—300,936*	*—81,906*	+1,332,893	+1,233,194	+265,418
TOTAL	38,302,816	23,710,498	+4,924,920	+247,993	+900,100	+376,231	*—20,116*	*—300,936*	*—81,906*	+4,613,545	+3,932,287	+14,592,118
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,409,717	...	+827,729	+1,978	+21,291	+1,076	+88,541	+4,553	+19,802	+248,869	+195,878	+1,409,717

DISBURSEMENTS.												
Money Orders	...	18,098,856	—18,098,856	...	...	...	...	...	...	...	...	—18,098,856
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Military	41,363	41,367	+5,914	...	...	...	...	...	...	—2,469	—3,449	—4
Account Current between P. W. and Telegraph, Telegraph Accounts	22,225	150,284	—128,059	...	...	...	...	...	...	...	...	—128,059
Account Current between Post Office and Telegraph, Telegraph Accounts	39,046	124,642	—85,596	...	...	...	...	...	...	...	...	—85,596
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	4,688	15,219	—10,531	...	...	...	...	...	...	...	...	—10,531
Account between Guaranteed Railways & P. W. D., Public Works Accounts	296,411	743,348	—295,436	—104,995	+9	...	+123	—92,929	+109	+53,226	—7,044	—446,937
TOTAL OTHER DEPARTMENTAL ACCOUNTS	403,733	1,074,860	—513,708	—104,995	+9	...	+123	—92,929	+109	+50,757	—10,493	—671,127
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, TELEGRAPH, AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	8,684,501	9,601,428	—916,927	...	...	...	...	...	...	...	...	—916,927
Accounts Current between Civil and Telegraph, Telegraph Accounts	708,947	749,328	—40,381	...	...	...	...	...	...	...	...	—40,381
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,519,854	7,056,856	—3,537,002	...	...	...	...	...	...	...	...	—3,537,002
	12,913,302	17,407,612	—4,494,310	...	...	...	...	...	...	...	...	—4,494,310
NET ISSUES FROM CIVIL TREASURIES TO MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Marine, Civil Accounts	100,466	289,999	—4,624	...	—4,599	+2,187	—42,284	+125	...	+6,089	—146,427	—189,533
Accounts between Civil and Military, Civil Accounts	1,009,548	15,146,734	—2,585,223	—282,868	—1,099,997	—144,567	—262,842	—2,424,349	—3,640,261	—1,610,741	—2,056,338	—14,137,186
Accounts between Civil and Public Works, Civil Accounts	17,849,174	18,099,531	+3,418,076	—249,185	—899,222	—357,556	+567	+295,757	+95,437	—1,365,161	—1,169,070	—250,357
TOTAL	18,959,188	33,536,264	+828,229	—532,053	—2,003,818	—499,936	—304,559	—2,128,467	—3,544,824	—2,969,813	—3,421,835	—14,577,076
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	174,533	—131,763	...	—19	...	—905	—78	—1,150	—35,742	—14,876	—174,533

No. 95.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1893.

ABSTRACT.

	Net Receipts + Payments—
	Rx.
INDIA, GENERAL	+14,898,581
CENTRAL PROVINCES	—320,128
BURMA	—1,375,540
ASSAM	—314,812
BENGAL	—12,556,808
N.-W. PROVINCES AND OUDH	—2,139,464
PUNJAB	+1,388,328
MADRAS	—510,913
BOMBAY	+1,047,766
TOTAL	*Rx.* +117,010

No. 95.—Other Local Remittances during the Year ended 31st March 1893—*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	9,174,249	9,174,249	...	561,267	561,267	...	2,262,439	2,262,439	...
Forest Remittances	89,639	89,618	+21	196,803	196,325	+478	704,641	704,436	+205
Post Office Remittances—									
Transfers between Postal Officers	487,132	489,772	—2,640	...	...	...	...	...	...
Treasury Suspense Account	16,061,393	16,062,013	—620	...	...	...	...	...	...
Mint Remittances	3,472,491	3,472,540	—49	...	...	...	...	...	...
Small Coin Depôt Remittances	247,736	247,736	...	...	...	...	24,984	24,984	...
Bengal Remittances	5,677,098	5,677,098	...	...	...	...	...	...	...
Miscellaneous Remittances	73,676	73,471	+205	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	28,244	29,415	—1,171	51,500	48,500	+3,000	1,174,329	1,174,869	—540
Foreign Supply Bills	476,782	383,019	+93,763	477,749	467,248	+10,501	932	957	—25
Remittance Transfer Receipts since April 1873	35,310	36,197	—887	42,184	42,743	—559	226,401	224,893	+1,508
Foreign Remittance Transfer Receipts	415,404	424,057	—8,653	11,514	11,438	+76	58,910	67,841	—8,931
Emigrants' Remittance Receipts	5,264	5,484	—220	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	26,328,722	11,447,831	+14,880,891	451,600	782,314	—330,714	22,245	1,436,250	—1,414,005
Central Adjusting Account	403,101	465,160	—62,059	116	3,026	—2,910	50,738	4,490	+46,248
TOTAL	62,976,241	48,077,660	+14,898,581	1,792,733	2,112,861	—320,128	4,525,619	5,901,159	—1,375,540

No. 95.—Other Local Remittances during the Year ended 31st March 1893—*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	666,214	666,214	...	8,905,009	8,904,589	+420	6,222,649	6,222,649	...
Opium Remittances	...	...	...	816,553	820,075	*—3,522*	...	...	...
Customs Remittances	...	...	...	2,793,334	2,793,325	+9	...	...	...
Forest Remittances	62,392	62,129	+263	107,431	108,012	*—581*	211,111	213,043	*—1,932*
Small Coin Depôt Remittances	37,404	37,404	...	1,400	1,400	...	33,480	33,480	...
Judicial Remittances	...	...	...	1,278	1,278	...	...	...	...
Miscellaneous Remittances	...	...	...	6,357	7,398	*—1,041*	102,771	102,711	+60
REMITTANCES BY BILLS—									
Supply Bills since April 1873	54,942	54,857	+85	1,354,595	1,348,935	+5,660	390,330	377,660	+12,670
Foreign Supply Bills	454,862	452,119	+2,743	9,384	9,397	*—13*	2,669	2,404	+265
Remittance Transfer Receipts since April 1873	18,663	19,011	*—348*	367,788	367,494	+294	323,520	314,505	+9,015
Foreign Remittance Transfer Receipts	3,492	3,523	*—31*	27,827	28,159	*—332*	252,227	251,135	+1,092
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	129,125	449,867	*—320,742*	1,769,809	14,322,243	*—12,552,434*	1,002,570	3,149,005	*—2,146,435*
Central Adjusting Account	3,256	38	+3,218	8,307	13,575	*—5,268*	625	14,824	*—14,199*
TOTAL	1,430,350	1,745,162	*—314,812*	16,169,072	28,725,880	*—12,556,808*	8,541,952	10,681,416	*—2,139,464*

No. 95.—Other Local Remittances during the Year ended 31st March 1893—*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	5,513,774	5,513,774	...	12,806,989	12,806,989	...	13,961,931	13,961,931	...
Salt Remittances	...	...	...	1,761,429	1,766,602	*—5,173*	10,000	10,000	...
Customs Remittances	...	...	...	139,185	139,185	...	...	...	...
Forest Remittances	119,224	118,536	+688	288,944	288,763	+181	284,654	284,654	...
Mint Remittances	...	...	...	...	...	...	9,644,673	9,646,062	*— 1,389*
Small Coin Depôt Remittances	...	...	...	...	...	...	223,670	223,670	...
Miscellaneous Remittances	710	710	...	193,675	193,182	+493	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	327,458	324,626	+2,832	71,620	71,620	...	1,140,225	1,135,361	+4,864
Foreign Supply Bills	115,286	107,358	+7,928	1,756	1,792	*—36*	466,841	466,327	+514
Remittance Transfer Receipts since April 1873	280,232	279,750	+482	124,766	122,299	+2,467	290,543	296,800	*—6,257*
Foreign Remittance Transfer Receipts	133,811	127,427	+6,384	80,214	80,974	*—760*	539,706	546,828	*—7,122*
Emigrants' Remittance Receipts	...	...	...	2,201	2,340	*—139*	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,575,070	170,700	+1,404,370	1,989,440	2,519,337	*—529,897*	6,048,967	5,040,000	+1,008,967
Central Adjusting Account	10,286	44,642	*—34,356*	75,505	53,554	+21,951	91,308	43,119	+48,189
TOTAL	8,075,851	6,687,523	+1,388,328	17,535,724	18,046,637	*—510,913*	32,702,518	31,654,752	+1,047,766

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	78,463	88,747	—10,284	...	...	...	...	...	...	...	...	+205
Central Provinces Accounts	88,656	78,167	...	+10,489	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	133,625	380,754	—247,129	...	...	...	...	...	...	...	...	+528
Burma Accounts	381,001	133,344	...	...	+247,657	...	...	...	...	...	...	
India and Assam—												
India Accounts	24,731	328,627	—303,896	...	...	...	...	...	...	...	...	—292
Assam Accounts	328,629	25,025	...	...	...	+303,604	...	...	...	...	...	
India and Bengal—												
India Accounts	797,043	721,345	+75,698	...	...	...	...	...	...	...	...	+7
Bengal Accounts	790,969	866,660	...	...	...	...	—75,691	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	724,568	1,043,327	—318,759	...	...	...	...	...	...	...	...	+11,102
N.-W. Provinces & Oudh Accounts	1,947,031	717,170	...	...	...	...	...	+329,861	...	...	...	
India and Punjab—												
India Accounts	691,013	794,282	—103,269	...	...	...	...	...	...	...	...	+460
Punjab Accounts	794,398	690,669	...	...	...	...	...	...	+103,729	...	...	
India and Madras—												
India Accounts	1,849,219	281,101	+1,568,118	...	...	...	...	...	...	...	...	—39
Madras Accounts	281,024	1,849,181	...	...	...	...	...	...	...	—1,568,157	...	
India and Bombay—												
India Accounts	3,956,835	205,586	+3,751,249	...	...	...	...	...	...	...	...	...
Bombay Accounts	206,707	3,957,956	...	...	...	...	...	...	...	...	—3,751,249	
Central Provinces and Burma—												
Central Provinces Accounts	97	378	...	—281	...	...	...	...	...	...	...	+1
Burma Accounts	378	96	...	...	+282	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	68	323	...	—255	...	...	...	...	...	...	...	...
Assam Accounts	323	68	...	...	...	+255	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	11,998	261,770	...	—249,772	...	...	...	...	...	...	...	...
Bengal Accounts	261,799	12,027	...	...	...	...	+249,772	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—													
Central Provinces Accounts	12,948	2,389	...	+10,559	...	...	...	...	...	...	...	≈	...
N.-W. Provinces & Oudh Accounts	2,389	12,948	...	...	...	...	...	—10,559	...	...	...		
Central Provinces and Punjab—													
Central Provinces Accounts	3,793	1,123	...	+2,670	...	...	...	...	...	...	...	≈	...
Punjab Accounts	1,161	3,831	...	...	...	...	...	...	—2,670	...	...		
Central Provinces and Madras—													
Central Provinces Accounts	1,083	556	...	+527	...	...	...	...	...	...	...	≈	...
Madras Accounts	556	1,083	...	...	...	...	...	...	...	—527	...		
Central Provinces and Bombay—													
Central Provinces Accounts	39,166	226,122	...	—186,956	...	...	...	...	...	...	...	≈	—10
Bombay Accounts	226,112	39,166	...	...	...	...	...	...	...	...	+186,946		
Burma and Assam—													
Burma Accounts	268	1,505	...	...	—1,237	...	...	...	...	...	...	≈	...
Assam Accounts	1,505	268	...	...	...	+1,237	...	...	...	...	...		
Burma and Bengal—													
Burma Accounts	8,136	6,478	...	...	+1,658	...	...	...	...	...	...	≈	+8
Bengal Accounts	6,806	8,456	...	...	...	...	—1,650	...	...	...	...		
Burma and N.-W. Provinces & Oudh—													
Burma Accounts	13,542	838	...	...	+12,704	...	...	...	...	...	...	≈	+4
N.-W. Provinces & Oudh Accounts	852	13,552	...	...	...	...	...	—12,700	...	...	...		
Burma and Punjab—													
Burma Accounts	11,364	987	...	...	+10,377	...	...	...	...	...	...	≈	+1
Punjab Accounts	996	11,372	...	...	...	...	...	...	—10,376	...	...		
Burma and Madras—													
Burma Accounts	24,887	46,273	...	...	—21,386	...	...	...	...	...	...	≈	+1,078
Madras Accounts	47,385	24,921	...	...	...	...	...	...	...	+22,464	...		
Burma and Bombay—													
Burma Accounts	12,472	16,839	...	...	—4,367	...	...	...	...	...	...	≈	—1
Bombay Accounts	16,830	12,464	...	...	...	...	...	...	...	...	+4,366		
Assam and Bengal—													
Assam Accounts	26,812	470,137	...	...	...	—443,325	...	...	...	...	...	≈	—3
Bengal Accounts	479,336	36,014	...	...	...	...	+443,322	...	...	...	...		
Assam and N.-W. Provinces & Oudh—													
Assam Accounts	6,757	925	...	...	...	+5,832	...	...	...	...	...	≈	+1
N.-W. Provinces & Oudh Accounts	951	6,782	...	...	...	...	...	—5,831	...	...	...		
Assam and Punjab—													
Assam Accounts	1,145	513	...	...	...	+632	...	...	...	...	...	≈	...
Punjab Accounts	523	1,155	...	...	...	...	...	...	—632	...	...		
Carried forward	13,396,350	13,383,300	+4,411,728	—413,019	+245,688	—131,765	+615,753	+300,771	+90,051	—1,546,220	—3,559,937	≈	+13,050

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	13,396,350	13,383,300	+4,411,728	—413,019	+245,688	—131,765	+615,753	+300,771	+90,051	—1,546,220	—3,559,937	+13,050
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	8,395	8	...	...	...	+8,387	...	...	...	...	...	...
Madras Accounts	8	8,395	...	...	...	...	...	...	...	—8,387	...	
Assam and Bombay—												
Assam Accounts	3,956	1,273	...	...	...	+2,683	...	...	...	...	...	...
Bombay Accounts	1,273	3,956	...	...	...	...	...	...	...	...	—2,683	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	938,763	58,824	...	...	...	...	+879,939	...	...	...	...	—953
N.-W. Provinces & Oudh Accounts	58,920	939,812	...	...	...	...	...	—880,892	...	...	...	
Bengal and Punjab—												
Bengal Accounts	29,375	4,128	...	...	...	...	+25,247	...	...	...	...	+6
Punjab Accounts	4,187	29,428	...	...	...	...	...	...	—25,241	...	...	
Bengal and Madras—												
Bengal Accounts	25,101	17,360	...	...	...	...	+7,741	...	...	...	...	...
Madras Accounts	17,336	25,077	...	...	...	...	...	...	...	—7,741	...	
Bengal and Bombay—												
Bengal Accounts	10,308	1,721	...	...	...	...	+8,587	...	...	...	...	—1
Bombay Accounts	1,849	10,437	...	...	...	...	...	...	...	...	—8,588	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	79,389	98,639	...	...	...	...	...	—19,250	...	...	...	—1,584
Punjab Accounts	97,059	79,393	...	...	...	...	...	...	+17,666	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	1,691	24,423	...	...	...	...	...	—22,732	...	...	...	+1
Madras Accounts	24,277	1,544	...	...	...	...	...	...	...	+22,733	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	102,160	23,301	...	...	...	...	...	+78,859	...	...	...	...
Bombay Accounts	23,293	102,152	...	...	...	...	...	...	...	...	—78,859	
Punjab and Madras—												
Punjab Accounts	1,341	1,602	...	...	...	...	...	...	—261	...	...	...
Madras Accounts	1,602	1,341	...	...	...	...	...	...	...	+261	...	
Punjab and Bombay—												
Punjab Accounts	346,292	11,739	...	...	...	...	...	...	+334,553	...	...	...
Bombay Accounts	12,348	346,901	...	...	...	...	...	...	...	...	—334,553	

Madras and Bombay—													
Madras Accounts	85,387	12,679	...	...	...	...	...	...	...	+72,708	...	}	−23
Bombay Accounts	12,588	85,319	...	...	...	...	...	...	...	...	−72,731		
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	15,283,248	15,272,752	+4,411,728	−413,019	+245,688	−120,695	+1,537,267	−543,244	+416,768	−1,466,646	−4,057,351		+10,496
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
Military, Bengal, Eastern and Western Circles—													
Eastern Circle	7,184	5,659	+1,525	...	...	...	...	...	...	...	...	}	...
Western Circle	7,517	9,042	−1,525	...	...	...	...	...	...	...	...		
Military, Bengal, and Military, Madras—													
Military, Bengal	5,685	2,704	+2,981	...	...	...	...	...	...	...	...	}	...
Military, Madras	2,670	5,651	...	...	...	...	...	...	...	−2,981	...		
Military, Bengal, and Military, Bombay—													
Military, Bengal	9,686	6,753	+2,933	...	...	...	...	...	...	...	...	}	−4
Military, Bombay	6,771	9,708	...	...	...	...	...	...	...	...	−2,937		
Military, Madras, and Military, Bombay—													
Military, Madras	1,253	741	...	...	...	...	...	...	...	+512	...	}	...
Military, Bombay	597	1,109	...	...	...	...	...	...	...	...	−512		
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY	41,363	41,367	+5,914	...	...	...	..	...	...	−2,469	−3,449		−4

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts	48,120	11,435	+36,685	...	...	...	...	...	...	...	...	} —91,374
Telegraph Accounts	22,225	150,284	—128,059	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts	9,345	3,431	...	+5,914	...	...	...	...	...	...	...	+5,914
Public Works, Burma, and Telegraph—												
Public Works Accounts	8,460	2,085	...	...	+6,375	...	...	...	...	...	...	+6,375
Public Works, Assam, and Telegraph—												
Public Works Accounts	106	...	...	...	...	+106	...	...	...	...	...	+106
Public Works, Bengal, and Telegraph—												
Public Works Accounts	15,627	1,112	...	...	...	...	+14,515	...	...	...	...	+14,515
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts	13,221	346	...	...	...	...	...	+12,875	...	...	...	+12,875
Public Works, Punjab, and Telegraph—												
Public Works Accounts	28,114	2,508	...	...	...	...	...	...	+25,606	...	...	+25,606
Public Works, Madras, and Telegraph—												
Public Works Accounts	14,891	295	...	...	...	...	...	...	...	+14,596	...	+14,596

Public Works, Bombay, and Telegraph— Public Works Accounts	12,400	1,013	...	...	...	...	...	...	...	...	+11,387	+11,387
TOTAL ACCOUNTS CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	150,284	22,225	+36,685	+5,914	+6,375	+106	+14,515	+12,875	+25,606	+14,596	+11,387	+128,059
Telegraph Accounts	22,225	150,284	—128,059	...	...	...	...	...	...	...	...	—128,059
Net	...	...	—91,374	+5,914	+6,375	+106	+14,515	+12,875	+25,606	+14,596	+11,387	...
ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph— Post Office Accounts	124,642	39,046	+85,596	...	...	...	...	...	...	...	...	...
Telegraph Accounts	39,046	124,642	—85,596	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts	124,642	39,046	+85,596	...	...	...	...	...	...	...	...	+85,596
Telegraph Accounts	39,046	124,642	—85,596	...	...	...	...	...	...	...	...	—85,596
Net	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch	2,169,908	2,926,759	+952,947	—13,085	—161,154	—17,639	—47,708	—184,295	—389,491	—690,978	—205,448	—756,851
Irrigation Branch	1,150,382	499,112	—30,527	...	+77,033	...	—31,615	+15,514	+61,739	+620,198	—61,072	+651,270
Railway Revenue	7,511,254	6,710,373	+112,988	—203,235	+14,121	—297	—219,736	+424,476	+213,035	+447,242	+12,287	+800,881
Railway Capital	12,695,995	13,391,295	—99,417	+154,806	+3,583	—188,445	—369,126	—70,815	+210,417	+114,206	—450,569	—695,300
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	23,527,539	23,527,539	+935,991	—61,514	—66,417	—206,381	—668,185	+184,880	+95,700	+490,728	—704,802	...
TRANSFERS BETWEEN TELEGRAPH OFFICERS	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	164,969	164,969	...	...	...	...	...	...	...	...	...	...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	4,688	15,219	−10,531	...	...	...	...	...	...	...	...	} ...
Telegraph Accounts	15,219	4,688	+10,531	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Guaranteed Rys. Account.	4,688	15,219	−10,531	...	...	...	...	...	...	...	...	−10,531
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Telegraph Accounts.	15,219	4,688	+10,531	...	...	...	...	...	...	...	...	+10,531
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	743,348	296,411	+446,937	...	...	...	...	...	...	...	...	} +151,501
Public Works Accounts	167,868	463,304	−295,436	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	18,557	123,552	...	−104,995	...	...	...	...	...	...	...	−104,995
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts	9	...	...	...	+9	...	...	...	...	...	...	+9
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	135	12	...	...	...	...	+123	...	...	...	...	+123
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts	16,393	109,322	...	...	...	...	...	−92,929	...	...	...	−92,929
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	166	57	...	...	...	...	...	...	+109	...	...	+109
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	54,863	1,637	...	...	...	...	...	...	...	+53,226	...	+53,226
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	38,420	45,464	...	...	...	...	...	...	...	...	−7,044	−7,044
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. Guaranteed Rys. Accounts	743,348	296,411	+446,937	...	...	...	...	...	...	...	...	+446,937
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. P. W. Accounts	296,411	743,348	−295,436	−104,995	+9	...	+123	−92,929	+109	+53,226	−7,044	−446,937
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. Net	...	...	+151,501	−104,995	+9	...	+123	−92,929	+109	+53,226	−7,044	...

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—													
ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts	1,274,766	772,551	+502,215	...	...	...	...	...	...	...	...	}	+2
Post Office Accounts	771,863	1,274,076	*−502,213*	...	...	...	...	...	...	...	...	}	
Central Provinces and Post Office—													
Civil Accounts	489,145	43,960	...	+445,185	...	...	...	...	...	...	...	}	...
Post Office Accounts	43,960	489,145	*−445,185*	...	...	...	...	...	...	...	...	}	
Burma and Post Office—													
Civil Accounts	1,287,938	46,216	...	...	+1,241,722	...	...	...	...	...	...	}	...
Post Office Accounts	46,215	1,287,937	*−1,241,722*	...	...	...	...	...	...	...	...	}	
Assam and Post Office—													
Civil Accounts	399,531	54,623	...	...	...	+344,908	...	...	...	...	...	}	...
Post Office Accounts	54,623	399,531	*−344,908*	...	...	...	...	...	...	...	...	}	
Bengal and Post Office—													
Civil Accounts	2,155,982	2,333,370	...	...	...	...	*−177,388*	...	...	...	...	}	...
Post Office Accounts	2,333,370	2,155,982	+177,388	...	...	...	...	...	...	...	...	}	
N.-W. Provinces & Oudh and Post Office—													
Civil Accounts	978,068	1,830,712	...	...	...	...	...	*−852,644*	...	...	...	}	−2
Post Office Accounts	1,830,748	978,106	+852,642	...	...	...	...	...	...	...	...	}	
Punjab and Post Office—													
Civil Accounts	783,948	1,022,193	...	...	...	...	...	...	*−238,245*	...	...	}	...
Post Office Accounts	1,022,098	783,853	+238,245	...	...	...	...	...	...	...	...	}	
Madras and Post Office—													
Civil Accounts	1,081,792	1,390,133	...	...	...	...	...	...	...	*−308,341*	...	}	...
Post Office Accounts	1,390,133	1,081,792	+308,341	...	...	...	...	...	...	...	...	}	
Bombay and Post Office—													
Civil Accounts	1,084,817	1,125,302	...	...	...	...	...	...	...	...	*−40,485*	}	...
Post Office Accounts	1,191,491	1,151,006	+40,485	...	...	...	...	...	...	...	...	}	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	9,535,987	8,619,060	+502,215	+445,185	+1,241,722	+344,908	*−177,388*	*−852,644*	*−238,245*	*−308,341*	*−40,485*		+916,927
Post Office Accounts	8,684,501	9,601,428	*−916,927*	...	...	...	...	...	...	...	...		*−916,927*
Net	...	...	*−414,712*	+445,185	+1,241,722	+344,908	*−177,388*	*−852,644*	*−238,245*	*−308,341*	*−40,485*		...

NO. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	105,017	181,648	—76,631	...	...	...	...	...	...	...	...	—15
Telegraph Accounts	171,636	95,020	+76,616	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	2,856	12,568	...	—9,712	...	...	...	...	...	...	...	+50
Telegraph Accounts	12,568	2,806	+9,762	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	76,595	93,176	...	...	—16,581	...	...	...	...	...	...	—222
Telegraph Accounts	93,154	76,795	+16,359	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	8,013	22,369	...	...	...	—14,356	...	...	...	...	...	+105
Telegraph Accounts	22,474	8,013	+14,461	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	214,859	33,280	...	...	...	...	+181,579	...	...	...	...	+40
Telegraph Accounts	33,440	214,979	—181,539	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	18,147	38,214	...	...	...	...	...	—20,067	...	...	...	+34
Telegraph Accounts	38,210	18,109	+20,101	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	32,351	51,343	...	...	...	...	...	...	—18,992	...	...	—46
Telegraph Accounts	51,337	32,391	+18,946	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	81,347	53,210	...	...	...	...	...	...	...	+28,137	...	+20
Telegraph Accounts	53,165	81,282	—28,117	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	219,943	233,107	...	...	...	...	...	...	...	...	—13,164	—134
Telegraph Accounts	232,963	219,933	+13,030	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	759,128	7,18,915	—76,631	—9,712	—16,581	—14,356	+181,579	—20,067	—18,992	+28,137	—13,164	+40,213
Telegraph Accounts	708,947	749,328	—40,381	...	...	...	...	...	...	...	...	—40,381
Net	...	...	—117,012	—9,712	—16,581	—14,356	+181,579	—20,067	—18,992	+28,137	—13,164	—168

ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	8,462	278,616	—270,154	...	...	...	...	...	...	...	...	} —3,807,156
Guaranteed Railways Accounts	3,519,854	7,056,856	—3,537,002	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,037,862	498,886	...	...	...	...	...	...	...	+538,976	...	+538,976
Bombay and Guaranteed Railways—												
Civil Accounts	6,018,990	2,750,810	...	...	...	...	...	...	...	...	+3,268,180	+3,268,180
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	7,065,314	3,528,312	—270,154	...	...	...	...	...	...	+538,976	+3,268,180	+3,537,002
Guaranteed Railways Accounts	3,519,854	7,056,856	—3,537,002	...	...	...	...	...	...	...	...	—3,537,002
Net	...	...	—3,807,156	...	...	...	...	...	...	+538,976	+3,268,180	...
ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	9,791	14,415	—4,624	...	...	...	...	...	...	...	...	} +43
Marine Accounts	14,440	9,773	+4,667	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	26,018	30,617	...	...	—4,599	...	...	...	...	...	...	} +19
Marine Accounts	29,771	25,153	+4,618	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	2,277	90	...	...	...	+2,187	...	...	...	...	...	} ...
Marine Accounts	95	2,282	—2,187	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	32,109	74,393	...	...	...	...	—42,284	...	...	...	...	} —519
Marine Accounts	73,441	31,676	+41,765	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Marine—												
Civil Accounts	125	...	...	...	...	...	...	+125	...	...	...	} ...
Marine Accounts	...	125	—125	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	10,453	4,364	...	...	...	...	...	...	...	+6,089	...	} +554
Marine Accounts	4,341	9,876	—5,535	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	19,693	166,120	...	...	...	...	...	...	...	...	—146,427	} —116
Marine Accounts	165,764	19,453	+146,311	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts	100,466	289,999	—4,624	...	—4,599	+2,187	—42,284	+125	...	+6,089	—146,427	—189,533
Marine Accounts	287,852	98,338	+189,514	...	...	...	...	...	...	...	...	+189,514
Net	...	...	+184,890	...	—4,599	+2,187	—42,284	+125	...	+6,089	—146,427	—19

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	229,736	1,786,964	*—1,557,228*	...	...	...	...	...	...	...	...	+4,535
Military Accounts	1,763,112	201,349	+1,561,763	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	4,653	133,393	...	*—128,740*	...	...	...	...	...	...	...	*—168*
Military Accounts	133,439	4,867	+128,572	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	4,862	17,507	...	...	*—12,645*	...	...	...	...	...	...	+21
Military Accounts	17,631	4,965	+12,666	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	15,134	156,618	...	...	...	*—141,484*	...	...	...	...	...	+349
Military Accounts	157,190	15,357	+141,833	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	45,902	302,130	...	...	...	...	*—256,228*	...	...	...	...	+939
Military Accounts	299,636	42,469	+257,167	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	108,386	2,521,992	...	...	...	...	...	*—2,413,606*	...	...	...	*—9,337*
Military Accounts	2,511,629	107,360	+2,404,269	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	184,187	3,822,623	...	...	...	...	...	...	*—3,638,436*	...	...	+3,821
Military Accounts	3,820,427	178,170	+3,642,257	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	181	574	...	...	...	...	...	...	...	*—393*	...	+21
Military Accounts	598	184	+414	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	2,294	10,815	...	...	...	...	...	...	...	...	*—8,521*	*—21*
Military Accounts	9,785	1,285	+8,500	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	23,295	485,242	*—461,947*	...	...	...	...	...	...	...	...	—10,407
Military Accounts	490,177	38,637	...	...	...	...	...	...	...	+451,540	...	
Central Provinces and Military, Madras—												
Civil Accounts	300	1,316	...	*—1,016*	...	...	...	...	...	...	...	+1
Military Accounts	1,236	219	...	...	...	...	...	...	...	+1,017	...	

Burma and Military, Madras—													
Civil Accounts	92,837	1,173,330	...	...	—1,080,493	...	...	...	...	...	...	}	+9,968
Military Accounts	1,189,989	99,528	...	...	...	...	...	...	...	+1,090,461	...	}	
Assam and Military, Madras—													
Civil Accounts	7	1,118	...	...	...	—1,111	...	...	...	...	...	}	—10
Military Accounts	1,118	17	...	...	...	...	...	...	...	+1,101	...	}	
Bengal and Military, Madras—													
Civil Accounts	562	7,018	...	...	...	...	—6,456	...	...	...	...	}	—6
Military Accounts	6,700	250	...	...	...	...	...	...	...	+6,450	...	}	
N.-W. P. & Oudh and Military, Madras—													
Civil Accounts	51	3,366	...	...	...	...	...	—3,315	...	...	...	}	+26
Military Accounts	3,483	142	...	...	...	...	...	...	...	+3,341	...	}	
Punjab and Military, Madras—													
Civil Accounts	53	1,395	...	...	...	...	...	...	—1,342	...	...	}	—27
Military Accounts	1,357	42	...	...	...	...	...	...	...	+1,315	...	}	
Madras and Military, Madras—													
Civil Accounts	93,261	1,702,198	...	...	...	...	...	...	...	—1,608,937	...	}	+283
Military Accounts	1,704,927	95,707	...	...	...	...	...	...	...	+1,609,220	...	}	
Bombay and Military, Madras—													
Civil Accounts	3,868	120,065	...	...	...	...	...	...	...	...	—116,197	}	+10
Military Accounts	120,412	4,205	...	...	...	...	...	...	...	+116,207	...	}	
India and Military, Bombay—													
Civil Accounts	63,285	629,333	—566,048	...	...	...	...	...	...	...	...	}	+323
Military Accounts	630,042	63,671	...	...	...	...	...	...	...	...	+566,371	}	
Central Provinces and Military, Bombay—													
Civil Accounts	6,859	159,971	...	—153,112	...	...	...	...	...	...	...	}	+537
Military Accounts	160,054	6,405	...	...	...	...	...	...	...	...	+153,649	}	
Burma and Military, Bombay—													
Civil Accounts	181	7,040	...	...	—6,859	...	...	...	...	...	...	}	...
Military Accounts	7,040	181	...	...	...	...	...	...	...	...	+6,859	}	
Assam and Military, Bombay—													
Civil Accounts	389	2,361	...	...	...	—1,972	...	...	...	...	...	}	...
Military Accounts	1,972	...	...	...	...	...	...	...	...	...	+1,972	}	
Bengal and Military, Bombay—													
Civil Accounts	2	160	...	...	...	...	—158	...	...	...	...	}	...
Military Accounts	178	20	...	...	...	...	...	...	...	...	+158	}	
N.-W. P. & Oudh and Military, Bombay—													
Civil Accounts	66	7,494	...	...	...	...	...	—7,428	...	...	...	}	...
Military Accounts	7,458	30	...	...	...	...	...	...	...	...	+7,428	}	
Punjab and Military, Bombay—													
Civil Accounts	517	1,000	...	...	...	...	...	...	—483	...	...	}	...
Military Accounts	1,039	556	...	...	...	...	...	...	...	...	+483	}	
Madras and Military, Bombay—													
Civil Accounts	1,147	2,558	...	...	...	...	...	...	...	—1,411	...	}	...
Military Accounts	2,558	1,147	...	...	...	...	...	...	...	...	+1,411	}	
Bombay and Military, Bombay—													
Civil Accounts	127,533	2,089,153	...	...	...	...	...	...	...	...	—1,961,620	}	—858
Military Accounts	2,086,795	126,033	...	...	...	...	...	...	...	...	+1,960,762	}	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	1,009,548	15,146 734	—2,585,223	—282,868	—1,099,997	—144,567	—262,842	—2,424,349	—3,640,261	—1,610,741	—2,086,338		—14,137,186
Military Accounts	15,129,982	992,796	+8,157,441	...	...	...	...	...	...	+3,280,652	+2,699,093		+14,137,186
Net	...	...	+5,572,218	—282,868	—1,099,997	—144,567	—262,842	—2,424,349	—3,640,261	+1,669,911	+612,755		...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*concluded.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	6,258,920	2,840,844	+3,418,076	...	...	...	...	...	...	...	...	−3,959
P. W. Accounts	5,428,294	8,850,329	−3,422,035	...	...	...	...	...	...	...	...	
C. Provinces and P. W. Dept.—												
Civil Accounts	490,507	739,692	...	−249,185	...	...	...	...	...	...	...	−1,192
P. W. Accounts	837,536	589,543	...	+247,993	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	763,395	1,662,617	...	...	−899,222	...	...	...	...	...	...	+878
P. W. Accounts	1,663,003	762,903	...	...	+900,100	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	29,827	387,383	...	...	...	−357,556	...	...	...	...	...	+18,675
P. W. Accounts	403,761	27,530	...	...	...	+376,231	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	2,059,919	2,059,352	...	...	...	...	+567	...	...	...	...	−19,549
P. W. Accounts	2,663,501	2,683,617	...	...	...	...	−20,116	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	2,641,486	2,345,729	...	...	...	...	...	+295,757	...	...	...	−5,179
P. W. Accounts	2,369,013	2,669,949	...	...	...	...	...	−300,936	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	2,958,050	2,862,613	...	...	...	...	...	...	+95,437	...	...	+13,531
P. W. Accounts	4,279,482	4,361,388	...	...	...	...	...	...	−81,906	...	...	

Madras and P. W. Dept.—														
Civil Accounts	1,137,999	2,503,160	...	...	...	...	...	...	...	−1,365,161	...	}	−32,268	
P. W. Accounts	2,518,969	1,186,076	...	...	...	...	...	...	...	+1,332,893	...			
Bombay and P. W. Dept.—														
Civil Accounts	1,509,071	2,698,141	...	...	...	...	...	...	...	...	−1,189,070	}	+44,124	
P. W. Accounts	2,721,223	1,488,029	...	...	...	...	...	...	...	...	+1,233,194			
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	17,849,174	18,099,531	+3,418,076	−249,185	−899,222	−357,556	+567	+295,757	+95,437	−1,365,161	−1,189,070		−250,357	
P. W. Accts.	22,884,782	22,619,364	−3,422,035	+247,993	+900,100	+376,231	−20,116	−300,936	−81,906	+1,332,893	+1,233,194		+265,418	
Net	...	...	−3,959	−1,192	+878	+18,675	−19,549	−5,179	+13,531	−32,268	+44,124		+15,061	

No. 97.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1893.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—Military	...	...	...	...	...	...	...	...	3	3	...	3
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	18	...	...	...	...	...	...	2	...	20	...	20
Pension paid in India to retired members of the Hong-Kong Police	...	...	...	...	...	2	...	...	1	3	...	3
Enlistment of Natives in India for service in the Colonies	86	...	...	...	...	...	...	...	70	156	...	156
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	84,050	84,050	...	84,050
Little Basses' Light Vessel dues	...	...	1,396	...	4,991	...	...	519	1,550	8,456	...	8,456
Balances of Shipping Masters' Accounts	...	...	134	...	2,300	...	...	23	404	2,861	...	2,861
Miscellaneous—												
Civil	...	...	...	...	...	...	...	...	9	9	...	9
Military	4,332	...	...	...	...	...	...	13	1,691	6,036	...	6,036
Public Works	18	...	...	...	...	...	...	...	...	18	...	18
TOTAL	4,454	...	1,530	...	7,291	2	...	557	87,778	101,612	...	101,612
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	1,648	...	...	...	...	1,648	...	1,648
Military	200,748	...	...	...	...	...	...	75,424	88,080	364,252	...	364,252
Public Works	2,829	...	...	...	...	...	...	...	...	2,829	...	2,829
Family Allotments—												
Civil	97	...	60	...	...	...	...	...	...	157	...	157
Military	32	...	...	...	...	...	...	22	185	239	...	239
Public Works	704	35	24	...	174	...	904	...	...	1,841	...	1,841
Marine	249	...	...	...	...	...	...	...	...	249	...	249
Remittances by Administrators General	83,762	...	...	...	...	...	...	...	...	83,762	...	83,762
East Indian Railway Company: Advances in England for purchase of Stores, &c.	250,529	...	...	...	...	...	...	...	...	250,529	...	250,529

Rajputana-Malwa Railway: Do. do. do.	214,278	...	...	...	...	...	...	...	...	214,278	...	214,278
South Indian Railway Do. do. do.	...	...	...	...	...	...	...	134,505	...	134,505	...	134,505
Bengal and North-Western and Tirhoot Railways: Do. do. do.	...	...	...	...	66,599	...	...	...	...	66,599	...	66,599
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	7,696	52	1,748	3	5,657	854	1,667	13,325	10,059	41,061	...	41,061
Public Works	...	1,891	17,899	1,073	7,055	2,946	16,869	14,620	5,936	68,289	...	68,289
Bills drawn by the Mission to the Court of Persia	30,000	...	...	...	...	...	...	...	...	30,000	...	30,000
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	23,270	...	...	...	49	436	352	2,134	2,091	28,332	...	28,332
Public Works	...	...	...	...	...	130	...	...	...	130	...	130
Stamps on Military Commissions	26	...	...	...	...	...	...	15	10	51	...	51
Iudia 4½% Rupee Loans of 1878-79: Brokerage on conversion	7,528	...	...	...	...	...	...	...	...	7,528	...	7,528
Miscellaneous—												
Civil	1,081	...	30	...	8	...	10	3,046	1,624	5,859	...	5,859
Military	445	...	...	...	...	...	...	218	115	778	...	778
Public Works	1	...	...	...	...	185	...	5,003	...	5,189	...	5,189
TOTAL	823,275	1,978	19,761	1,076	81,250	4,551	19,802	248,312	108,100	1,308,105	...	1,308,105
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	101,150	101,150
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	29,489	29,489
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	1,135	1,135
Enlistment of Natives of India for service in the Colonies	...	...	...	...	...	...	...	...	...	...	1,648	1,648
Defence Works at Aden	...	...	...	...	...	...	...	...	...	...	6,522	6,522
Miscellaneous	...	...	...	...	...	...	...	...	...	...	10,846	10,846
TOTAL	...	...	...	...	...	...	...	...	...	...	150,790	150,790
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	42	42
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	20,911	20,911
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	1,457	1,457
Rajputana-Malwa Railway: Do.	...	...	...	...	...	...	...	...	...	...	1,703	1,703
South Indian Railway Company: Do.	...	...	...	...	...	...	...	...	...	...	661	661
Bengal and North-Western Railway Company:	...	...	...	...	...	...	...	...	...	...	598	598
Miscellaneous	...	...	...	...	...	...	...	...	...	...	3,123	3,123
TOTAL	...	...	...	...	...	...	...	...	...	...	28,495	28,495
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	827,729	1,978	21,291	1,076	88,541	4,553	19,802	248,869	195,878	1,409,717	179,285	1,589,002

(*a*) Family Remittances of Officers of the Indo-European Telegraph Department.

No. 97.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1893—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	65,104	...	...	...	...	...	...	9,422	...	74,526	...	74,526
Military	...	...	...	...	...	...	...	...	112	112	...	112
Marine	15,347	...	...	...	...	...	...	...	...	15,347	...	15,347
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	8,776	...	...	...	...	...	...	11,125	3,921	23,822	...	23,822
Ditto ditto to retired Hong-Kong Police	4	...	...	...	34	59	941	50	15	1,103	...	1,103
Enlistment of Natives of India for service in the Colonies	10,739	...	...	...	1	...	...	584	1,588	12,912	...	12,912
Little Basses' Light Vessel dues	...	...	...	...	67	...	...	4	121	192	...	192
Balances of Shipping Masters' Accounts	...	...	15	...	...	...	...	20	43	78	...	78
Defence Works at Aden	3,005	...	..	...	...	...	...	...	637	3,642	...	3,642
Miscellaneous—												
Civil	351	...	...	...	4	...	...	90	33	478	...	478
Military	26,198	...	...	...	...	...	...	1,604	8,211	36,013	...	36,013
Public Works	93	...	...	...	...	...	...	...	...	93	...	93
Marine	1,695	...	...	...	...	...	...	...	...	1,695	...	1,695
TOTAL	131,312	...	15	...	106	59	941	22,899	14,681	170,013	...	170,013
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	105	...	...	...	...	...	...	1	4	110	...	110
Family Allotments—												
Civil	...	...	...	...	...	...	...	...	...	...	...	...
Military	...	...	...	...	...	...	...	...	...	...	...	...
Remittances by Administrators-General	25	...	...	...	...	...	...	2,193	...	2,218	...	2,218
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	...	...	...	...	7	...	...	...	7	...	7
Pay and Pension paid in England chargeable to Provincial and Local Funds and to Foreign States, etc.—												
Civil	6	...	...	...	...	...	...	...	...	6	...	6
Stamps on Military Commissions	...	...	...	...	...	...	...	3	...	3	...	3

Miscellaneous—												
Civil	71	...	...	...	799	12	76	375	58	1,391	...	1,391
Military	237	...	...	...	...	...	...	271	133	641	...	641
Public Works	7	...	4	...	...	...	133	...	...	144	...	144
TOTAL	451	...	4	...	799	19	209	2,843	195	4,520	...	4,520
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	75,904	75,904
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	11,986	11,986
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	2,521	2,521
Miscellaneous	...	...	...	...	...	...	...	...	...	...	640	640
TOTAL	...	...	...	...	...	...	...	...	...	...	91,051	91,051
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	377,722	377,722
Family Allotments	...	...	...	...	...	...	...	...	...	...	2,434	2,434
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	119,182	119,182
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	251,986	251,986
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	215,981	215,981
South Indian Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	137,666	137,666
Bengal and North-Western Railway: Do. do.	...	...	...	...	...	...	...	...	...	...	67,197	67,197
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	107,112	107,112
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	31,000	31,000
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	28,666	28,666
Indian 4½ % Rupee Loans of 1878-79. Brokerage on conversion	...	...	...	...	...	...	...	...	...	...	7,528	7,528
Miscellaneous	...	...	...	...	...	...	...	...	...	...	9,259	9,259
TOTAL	...	...	...	...	...	...	...	...	...	...	1,355,733	1,355,733
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	131,763	...	19	...	905	78	1,150	25,742	14,876	174,533	1,446,784	1,621,317

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1892-93.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of EXCLUDED LOCAL FUNDS,

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS. Presidency Funds.	III. PORT FUNDS. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—						
Income from Land, the property of the Funds	26,935	4,578	85,507	184	25,694	142,898
STAMPS—						
Sale of Stamps	...	499	...	...	...	499
EXCISE—						
License Fees and Duties	9	4,258	...	...	12,713	16,980
PROVINCIAL RATES—						
Rates and Cesses on Lands	284	613	...	...	253	1,150
Miscellaneous	...	...	4,327	...	222	4,549
ASSESSED TAXES—						
Taxes upon Houses	16,300	35,221	...	...	...	51,521
Licenses on Trades and Professions	2,307	378	36	...	...	2,721
Chowkidari Tax	4,166	2,003	...	...	...	6,169
Octroi	51,603	6,156	...	...	...	57,759
Miscellaneous (including Taxes on Horses and Carriages)	5,917	984	168	...	...	7,069
REGISTRATION—						
Fees and Miscellaneous	36	10	99	...	139	284
INTEREST—						
Interest on Government Securities and other Investments	626	1,461	16,840	3,722	11,308	33,957
POLICE—						
Fees, Fines, and Forfeitures	3,659	717	...	...	7,576	11,952
Unclaimed Property	75	15	...	...	...	90
Miscellaneous (including Cattle-pound receipts)	2,359	1,478	...	...	1,132	4,969
MARINE—						
Hire of Vessels	...	...	2,871	1,459	1,260	5,590
Sale-proceeds of Vessels and Stores	...	...	355	1,038	...	1,393
Pilotage Receipts	...	...	14,766	29,894	...	44,660
Other Fees and Dues	...	...	551,960	252,963	9,072	813,995
EDUCATION—						
School-fees	104	107	...	...	17,730	17,941
Miscellaneous	...	916	...	...	2,895	3,811
MEDICAL—						
Hospital Receipts (including sale of Medicines)	226	237	...	...	...	463
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	2,109	715	...	...	...	2,824
Sanitation—						
Conservancy Tax and Fees	13,254	1,099	809	...	...	15,162
Sales of Manure, &c.	3,722	1,126	507	...	...	5,355
Water-supply—						
Sale of Water	476	...	5,351	2,779	...	8,606
Other Receipts	663	...	...	...	...	663
SUPERANNUATION—						
Contributions towards Pensions, &c.	...	...	...	2	...	2
MISCELLANEOUS—						
Sales of old Materials	211	46	658	344	75	1,334
Sales of Land and Houses	42	28	15	...	662	747
Contributions (including Grants-in-aid from Government)	26,551	1,318	6,834	3,048	11,040	48,791
Rents of Houses	4,433	10,336	49,773	436	72	65,050
Sales of Fruit, Grass, &c.	14,484	280	229	...	84	15,077
Miscellaneous	12,109	5,105	67,302	5,759	5,693	95,968
PUBLIC WORKS—						
Tolls and Ferries	325	628	24,007	6	12,368	37,334
Miscellaneous	720	82	27,717	29	9,779	38,327
	193,705	80,394	860,131	301,663	129,767	1,565,660
DEPOSITS AND ADVANCES—						
Loans from Government	202	...	316,731	7,277	...	324,210
Loans by Public Subscription	...	...	616,100	200,000	...	816,100
Sale proceeds of Investments	...	...	15,879	155,979	4,688	176,546
Stock Account	...	...	11,364	...	...	11,364
Other Deposits and Advances	1,932	1,985	30,108	24,135	39	58,199
TOTAL RECEIPTS *Rx.*	195,839	82,379	1,850,313	689,054	134,494	2,952,079
OPENING BALANCE *Rx.*	(*a*)44,108	(*a*)26,656	336,966	138,684	(*a*)46,292	592,706
GRAND TOTAL *Rx.*	239,947	109,035	2,187,279	827,738	180,786	3,544,785

(*a*) The difference between this and the corresponding closing balance in last year's account is explained in the detailed accounts.

for the Year ended 31st March 1893.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REFUNDS—						
Refunds of Taxes	5,830	202	261	306	141	6,740
Miscellaneous Refunds	184	301	1	1,761	531	2,778
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	...	...	...	...	196	196
Rate and Cess Collecting Establishments	2,724	2,163	409	13,096	...	18,392
Other Collecting Establishments	2,183	1,737	36,426	...	5,700	46,046
INTEREST—						
Interest on Debt	484	...	314,320	15,824	741	331,369
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	10,556	3,203	61,791	16,785	4,661	96,996
Contributions towards Establishment in Government Offices	539	1,860	400	497	329	3,625
LAW AND JUSTICE—						
Criminal Courts	...	151	...	...	...	151
Jails	6	55	...	...	...	61
POLICE—						
Executive Force	26,553	19,358	5,803	120	10,845	62,679
Miscellaneous (including Cattle-pounds)	713	1,120	1,466	2,431	1,082	6,812
MARINE—						
Dockyard and Port Establishments	...	...	44,494	71,596	3,976	120,066
Pilotage Establishments	...	...	8,236	35,288	...	43,524
Ship and Boat Establishments	...	...	28,590	14,288	2,622	45,500
Light-houses and Light-ships	...	...	30,246	16,059	...	46,305
Building, Purchase, and Repair of Ships	...	...	20,055	37,816	305	58,176
Miscellaneous	...	...	12,222	21,331	66	33,619
EDUCATION—						
Inspection	60	1,329	...	...	30	1,419
Colleges and Schools	...	870	...	...	28,127	28,997
Scholarships and Prizes	...	15	...	...	1,621	1,636
Grants-in-aid	888	1,046	...	...	195	2,129
Miscellaneous	...	...	...	...	305	305
MEDICAL—						
Professional Establishment	1,719	211	871	531	23	3,355
Hospitals and Dispensaries	13,056	2,650	1,102	...	5,929	22,737
Vaccination	614	878	...	...	...	1,492
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	8,627	2,272	...	...	...	10,899
Cemeteries (Establishment and other charges)	709	9	...	...	...	718
Public Fairs and Exhibitions	...	679	...	...	...	679
Conservancy (Establishment and other charges)	65,721	14,636	2,820	61	730	83,968
Water-supply (Establishment and other charges)	3,052	1,906	3,943	...	...	8,901
Statistical Establishments	20	93	31	...	...	144
SUPERANNUATION—						
Pensions and Gratuities	31	90	3,264	1,599	1,337	6,321
MISCELLANEOUS—						
Rents, Rates, and Taxes	315	193	44,566	15	329	45,418
Petty Establishments	4,366	2,803	...	72	1,239	8,480
Miscellaneous	8,114	4,015	119,682	2,562	35,519	169,892
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant			19,019	7,826		
Stock not chargeable to any particular work			6,129	22		
Original Works—						
Buildings	17,477	7,137	7,188	8,572	9,679	425,231
Roads			2,729	577		
Port Appliances			2,884	51,225		
Other Works			260,052	24,759		
Maintenance and Repairs—						
Buildings			2,684	2,059	459	
Roads			10,316	3,272	7,891	
Port Appliances	18,399	9,743	50,598	4,479	...	168,202
Other Works			40,350	7,924	584	
Petty Construction and Repairs			5,478	194	3,772	
	192,940	80,725	1,148,426	362,903	128,964	1,913,958
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	1,000	...	17,487	4,916	...	23,403
Repayment of Loans from the Public	...	...	...	7,488	...	7,488
Investment in Government Securities or otherwise	897	525	70,497	206,783	9,741	288,443
Stock Account	...	...	12,255	...	...	12,255
Other Deposits and Advances	1,379	562	618,842	23,321	4,462	648,566
TOTAL DISBURSEMENTS . *Rx.*	196,216	81,812	1,867,507	605,411	143,167	2,894,113
CLOSING BALANCE . *Rx.*	43,731	27,223	319,772	222,327	37,619	650,672
GRAND TOTAL . *Rx.*	239,947	109,035	2,187,279	827,738	180,786	3,544,785

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1893.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	2,122	3,089	940	7	372	9,923	9,143	...	1,339	26,935
EXCISE—										
License Fees and Duties	9	...	...	...	...	...	...	...	...	9
PROVINCIAL RATES—										
Rates and Cesses on Lands	275	...	...	...	...	1	...	...	8	284
ASSESSED TAXES—										
Taxes upon Houses	...	...	2,416	157	1,928	2,524	4,642	588	4,045	16,300
Licenses on Trades and Professions	258	42	43	...	...	802	125	142	895	2,307
Chowkidari Tax	1,803	35	...	...	44	1,769	515	...	...	4,166
Octroi	11,440	9,542	...	...	...	5,728	19,449	...	5,444	51,603
Miscellaneous (including Taxes on Horses and Carriages)	3,955	37	143	22	186	372	499	259	444	5,917
REGISTRATION—										
Fees and Miscellaneous	36	...	...	...	...	...	...	...	...	36
INTEREST—										
Interest on Government Securities and other Investments	192	...	...	...	...	289	...	...	145	626
POLICE—										
Fees, Fines, and Forfeitures	550	129	521	7	270	595	1,058	57	472	3,659
Unclaimed Property	1	...	31	...	30	13	...	...	...	75
Miscellaneous (including Cattle-pound receipts)	164	317	211	199	170	615	304	99	280	2,359
EDUCATION—										
School-fees	...	...	...	...	...	...	...	...	104	104
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	49	49	...	50	66	1	...	11	226
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	388	202	290	...	...	380	589	...	260	2,109
Sanitation—										
Conservancy Tax and Fees	66	1,119	1,010	22	783	4,416	322	158	5,358	13,254
Sales of Manure, &c.	326	158	...	...	...	577	555	73	2,033	3,722
Water-supply—										
Sale of Water	14	...	...	...	...	...	410	...	52	476
Other Receipts	490	22	73	45	...	26	...	...	7	663
MISCELLANEOUS—										
Sales of old Materials	6	25	6	...	6	81	51	...	36	211
Sales of Land and Houses	2	...	...	...	17	...	...	...	23	42
Contributions (including Grants-in-aid from Government)	4,081	294	6,005	352	458	4,673	9,273	180	1,236	26,551
Rents of Houses	1,313	325	753	...	55	156	186	...	1,645	4,433
Sales of Fruit, Grass, &c.	650	811	126	135	872	5,772	4,252	381	1,485	14,484
Miscellaneous	1,309	443	2,093	5	1,039	3,596	2,241	120	1,263	12,109
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	325	...	...	...	...	325
Miscellaneous	13	18	394	...	...	3	29	...	263	720
DEPOSITS AND ADVANCES—										
Loans from Government	2	...	...	...	...	...	...	200	...	202
Other Deposits and Advances	1,088	122	164	...	...	409	...	...	149	1,932
TOTAL RECEIPTS . *Rx.*	30,553	16,779	15,268	951	6,605	42,785	53,644	2,257	26,997	195,839
OPENING BALANCE . *Rx.*	(*a*) 5,941	3,114	1,699	149	919	13,342	11,400	262	7,282	44,108
GRAND TOTAL . *Rx.*	36,494	19,893	16,967	1,100	7,524	56,127	65,044	2,519	34,279	239,947

Disbursements.

REFUNDS—											
Refunds of Taxes	1,518	2,579	7	...	32	187	1,305	7	195	5,830	
Miscellaneous Refunds	31	14	14	...	2	78	45	...	...	184	
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess Collecting Establishments	129	...	234	...	103	427	1,383	185	263	2,724	
Other Collecting Establishments	649	755	...	...	31	209	420	...	119	2,183	
INTEREST—											
Interest on Debt	...	...	...	...	...	...	...	2	482	484	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	1,230	505	1,054	67	502	2,382	2,908	172	1,736	10,556	
Contributions towards Establishment in Government Offices	19	...	95	...	82	230	38	...	75	539	
LAW AND JUSTICE—											
Jails	6	...	...	...	...	...	...		...	6	
POLICE—											
Executive Force	4,311	1,653	1,372	...	1,179	5,190	8,344	...	4,504	26,553	
Miscellaneous (including Cattle-pounds)	206	65	98	32	6	113	122	25	46	713	
EDUCATION—											
Inspection	...	...	...	...	...	...	...	...	60	60	
Grants-in-aid	420	80	...	...	...	61	60	...	267	888	
MEDICAL—											
Professional Establishment	246	478	...	...	...	153	842	...	...	1,719	
Hospitals and Dispensaries	1,137	718	362	...	791	3,983	3,640	91	2,334	13,056	
Vaccination	90	58	56	...	31	100	130	...	149	614	
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	863	513	1,025	...	63	2,378	3,221	...	564	8,627	
Cemeteries (Establishment and other charges)	56	60	...	...	...	328	253	...	12	709	
Conservancy (Establishment and other charges)	7,861	4,736	7,051	624	2,394	13,603	15,938	1,164	12,350	65,721	
Water-supply (Establishment and other charges)	1,684	214	435	18	61	6	253	...	381	3,052	
Statistical Establishments	...	...	20	...	...	...	...	...	...	20	
SUPERANNUATION—											
Pensions and Gratuities	17	...	...	...	...	...	...	...	14	31	
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	72	...	...	12	102	88	...	41	315	
Petty Establishments	784	177	1,197	12	122	1,569	404	...	101	4,366	
Miscellaneous	835	877	141	31	213	2,262	3,459	68	228	8,114	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	171	76	19	...	...	...		16	174		
Original Works—											
Buildings	470	465	348	...	...	380	8,551	...	330	17,477	
Roads	150	...	...	...	...	12		...	34		
Other Works	276	375	168	15	...	4,594		196	657		
Maintenance and Repairs—											
Buildings	487	258	247	...	308	741		...	276		
Roads	1,092	1,806	1,261	3	164	3,012		49	304		
Port Appliances	...	...	...	...	...	...	6,034	...	...	18,399	
Other Works	362	257	116	4	46	255		84	221		
Petty Construction and Repairs	467	6	...	41	70	166		20	242		
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	1,008	...	...	...	...	...	...	...	...	1,000	
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	897	897	
Other Deposits and Advances	627	118	159	...	...	348	...	...	127	1,379	
TOTAL DISBURSEMENTS . *Rx.*	27,194	16,915	15,479	847	6,212	42,869	57,438	2,079	27,183	196,216	
CLOSING BALANCE . *Rx.*	9,300	2,978	1,488	253	1,312	13,258	7,606	440	7,096	43,731	
GRAND TOTAL . *Rx.*	36,494	19,893	16,967	1,100	7,524	56,127	65,044	2,519	34,279	239,947	

(*a*) Includes Rx. 137 on account of Fort Sandeman Cantonment Fund which was excluded from last year's account owing to the designation of the Fund not having been settled at the time.

II.—ACCOUNT of TOWN and BAZAR FUNDS, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from Land, the property of the Funds	827	...	915	...	2,037	...	135	...	664	4,578
STAMPS—										
Sale of Stamps	499	...	...	...	...	...	...	...	...	499
EXCISE—										
License Fees and Duties	4,258	...	....	...	...	...	...	...	...	4,258
PROVINCIAL RATES—										
Rates and Cesses on Lands	121	...	...	...	492	...	...	...	...	613
ASSESSED TAXES—										
Taxes upon Houses	498	...	1,312	...	...	33,164	120	...	127	35,221
Licenses on Trades and Professions	121	...	...	...	...	254	...	...	3	378
Chowkidari Tax	1,670	...	...	...	...	...	333	...	...	2,003
Octroi	6,156	...	...	...	...	...	...	...	...	6,156
Miscellaneous (including Taxes on Horses and Carriages)	634	...	...	...	...	...	1	...	349	984
REGISTRATION—										
Fees and Miscellaneous	10	...	...	...	...	...	...	...	...	10
INTEREST—										
Interest on Government Securities and other Investments	1,352	...	...	...	...	42	...	...	67	1,461
POLICE—										
Fees, Fines, and Forfeitures	159	...	514	...	...	...	28	...	16	717
Unclaimed Property	9	...	6	...	...	...	...	...	...	15
Miscellaneous (including Cattle-pound receipts)	423	...	197	831	...	...	17	...	10	1,478
EDUCATION—										
School-fees	*2	...	92	...	...	...	...	...	13	107
Miscellaneous	897	...	19	...	...	...	...	...	...	916
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	115	...	...	19	84	...	19	237
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	702	...	2	...	...	10	...	...	1	715
Sanitation—										
Conservancy Tax and Fees	606	...	135	338	...	...	20	...	...	1,099
Sales of Manure, &c.	...	...	...	...	...	1,107	19	...	...	1,126
MISCELLANEOUS—										
Sales of old Materials	6	...	12	...	...	...	...	...	28	46
Sales of Land and Houses	...	...	16	...	...	...	...	...	12	28
Contributions (including Grants-in-aid from Government)	86	...	...	425	5	...	...	...	802	1,318
Rents of Houses	392	...	8,169	...	...	1,002	23	...	750	10,336
Sales of Fruit, Grass, &c.	34	...	...	...	...	99	33	...	114	280
Miscellaneous	1,379	...	1,848	130	128	1,534	62	...	24	5,105
PUBLIC WORKS—										
Tolls and Ferries	...	...	301	...	281	...	...	...	146	628
Miscellaneous	...	...	*8	...	74	...	...	...	...	82
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	1,907	...	26	...	...	...	33	...	19	1,985
TOTAL RECEIPTS . *Rx.*	22,748	...	13,687	1,724	2,917	37,231	908	...	3,164	82,379
OPENING BALANCE . *Rx.*	(a) 8,100	...	8,059	150	1,757	6,056	693	...	1,841	26,656
GRAND TOTAL . *Rx.*	30,848	...	21,746	1,874	4,674	*43,287	1,601	...	5,005	109,035

Disbursements.											
REFUNDS—											
Refunds of Taxes	192	...	...	...	...	10	...	...	...	202
Miscellaneous Refunds	...	...	212	...	...	73	16	...	...	301
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	66	...	...	...	...	2,097	...	...	...	2,163
Other Collecting Establishments	750	...	143	...	380	391	55	...	18	1,737
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,055	...	721	97	...	617	18	...	695	3,203
Contributions towards Establishment in Government Offices	1,749	...	91	...	17	...	...	...	3	1,860
LAW AND JUSTICE—										
Criminal Courts	151	...	...	...	...	...	...	...	...	151
Jails	55	...	...	...	...	...	...	...	...	55
POLICE—										
Executive Force	2,264	...	...	...	...	16,898	121	...	75	19,358
Miscellaneous (including Cattle-pounds)	302	...	46	94	...	624	52	...	2	1,120
EDUCATION—										
Inspection	1,149	...	180	...	...	...	...	...	...	
Colleges and Schools	249	...	551	...	...	1	3	...	66	1,329
Scholarships and Prizes	1	...	14	...	...	...	...	...	...	870
Grants-in-aid	374	...	665	...	...	7	...	...	...	15
MEDICAL—										1,046
Professional Establishment	211	...	...	...	...	...	...	...	...	
Hospitals and Dispensaries	193	...	1,590	34	147	366	198	...	222	211
Vaccination	...	...	184	...	...	694	...	...	...	2,650
MINOR DEPARTMENTS—										878
Public Gardens (Establishment and other charges)	2,040	...	14	...	84	70	22	...	42	2,272
Cemeteries (Establishment and other charges)	9	...	...	...	...	...	...	...	...	9
Public Fairs and Exhibitions	71	...	...	...	...	608	...	...	...	679
Conservancy (Establishment and other charges)	1,691	...	2,807	614	178	8,493	251	...	602	14,636
Water-supply (Establishment and other charges)	1,576	...	...	313	...	...	17	...	...	1,906
Statistical Establishments	...	...	84	...	...	9	...	...	...	93
SUPERANNUATION—										
Pensions and Gratuities	35	...	...	...	...	...	...	...	55	90
MISCELLANEOUS—										
Rents, Rates and Taxes	3	...	...	...	...	...	...	...	190	193
Petty Establishments	88	...	2,440	10	242	2	21	...	...	2,803
Miscellaneous	2,887	...	96	63	516	311	66	...	76	4,015
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	149	...	167	...	...	...	12	...	...	7,137
Original Works—										
Buildings	1,240	...	1,318	...	...	...		...	171	
Roads	62	...	213	430	...	...		...	...	
Other Works	753	...	257	107	2,258	...		...	...	
Maintenance and Repairs—										
Buildings	1,076	...	618	...	...	...		...	...	
Roads	322	...	523	...	...	...		...	988	9,743
Port Appliances	...	...	...	...	...	...	49	...	...	
Other Works	37	...	308	16	...	...		...	18	
Petty Construction and Repairs	138	...	...	...	400	5,250		...	...	
DEPOSITS AND ADVANCES—										
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	525	525
Other Deposits and Advances	531	...	19	...	...	11	...	...	1	562
TOTAL DISBURSEMENTS . *Rx.*	21,469	...	13,261	1,778	4,222	36,432	901	...	3,749	81,812
CLOSING BALANCE . *Rx.*	9,379	...	8,485	96	452	6,855	700	...	1,256	27,223
GRAND TOTAL . *Rx.*	30,848	...	21,746	1,874	4,674	43,287	1,601	...	5,005	109,035

(*a*) Includes Rx, 1,657 on account of Satna Bazar Fund transferred from the N.-W. Provinces and of the Fort Sandeman and Sharigh Bazar Funds newly created.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1893.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.									
LAND REVENUE—									
Income from Land, the property of the Funds	16,755	...	68,752	85,507	...	...	...	184	184
PROVINCIAL RATES—									
Miscellaneous	...	...	4,327	4,327	...	...	...	...	...
ASSESSED TAXES—									
Licenses on Trades and Professions	...	...	36	36	...	...	...	...	...
Miscellaneous (including Taxes on Horses and Carriages)	...	...	168	168	...	...	...	...	...
REGISTRATION—									
Fees and Miscellaneous	...	...	99	99	...	...	...	...	...
INTEREST—									
Interest on Government Securities and other Investments	3,515	2,869	10,456	16,840	1,600	79	1,615	428	3,722
MARINE—									
Hire of Vessels	2,419	...	452	2,871	462	840	...	157	1,459
Sale-proceeds of Vessels and Stores	355	...	...	355	685	88	265	...	1,038
Pilotage Receipts	...	...	14,766	14,766	17,443	...	6,232	6,219	29,894
Other Fees and Dues	230,957	41,684	279,319	551,960	116,558	6,637	43,421	86,347	252,963
MINOR DEPARTMENTS—									
Sanitation—									
Conservancy Taxes and Fees	...	...	809	809	...	...	...	...	...
Sales of Manure, etc.	...	...	567	567	...	...	...	...	...
Water-supply—									
Sale of Water	...	374	4,977	5,351	...	331	...	2,448	2,779
SUPERANNUATION—									
Contribution towards Pensions, etc.	...	...	...	...	...	...	...	2	2
MISCELLANEOUS—									
Sales of old Materials	410	...	248	658	...	...	...	344	344
Sales of Land and Houses	...	...	15	15	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	334	6,500	...	6,834	945	1,500	603	...	3,048
Rents of Houses	...	125	49,648	49,773	...	...	...	436	436
Sales of fruit, grass, etc.	...	...	229	229	...	...	...	...	...
Miscellaneous	1,049	111	66,142	67,302	498	426	744	4,091	5,759
PUBLIC WORKS—									
Tolls and Ferries	20,774	...	3,233	24,007	...	...	...	6	6
Miscellaneous	26,467	...	1,250	27,717	29	...	...	...	29
DEPOSITS AND ADVANCES—									
Loans from Government	291,731	15,000	10,000	316,731	...	7,277	...	...	7,277
Loans by Public Subscription	...	...	616,100	616,100	...	...	...	200,000	200,000
Sale-proceeds of Investments	...	15,731	148	15,879	...	...	...	155,979	155,979
Stock Account	11,364	...	...	11,364	...	...	...	...	...
Other Deposits and Advances	1,762	...	28,346	30,108	1,478	...	...	22,657	24,135
TOTAL RECEIPTS . *Rx.*	607,892	82,394	1,160,027	1,850,313	139,698	17,178	52,880	479,298	689,054
OPENING BALANCE . *Rx.*	69,420	85,363(*a*)	182,183	336,966	24,294	6,464	33,151	74,775	138,684
GRAND TOTAL . *Rx.*	677,312	167,757	1,342,210	2,187,279	163,992	23,642	86,031	554,073	827,738

Disbursements.

REFUNDS—									
Refunds of Taxes	...	261	...	261	...	...	...	306	306
Miscellaneous Refunds	...	...	1	1	1,650	1	67	43	1,761
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess Collecting Establishments	...	409	...	409	...	...	...	13,096	13,096
Other Collecting Establishments	34,289	...	2,137	36,426	...	...	...	...	...
INTEREST—									
Interest on Debt	55,012	28,704	230,604	314,320	4,155	532	...	11,137	15,824
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	12,798	14,881	34,112	61,791	3,143	1,828	5,932	5,882	16,785
Contributions towards Establishment in Government Offices	...	150	250	400	378	93	...	26	497
POLICE—									
Executive Force	2,829	...	2,974	5,803	...	120	...	...	120
Miscellaneous (including Cattle-pounds)	...	...	1,466	1,466	2,431	...	...	...	2,431
MARINE—									
Dockyard and Port Establishments	22,137	...	22,357	44,494	30,563	1,528	9,240	30,265	71,596
Pilotage Establishments	...	...	8,236	8,236	15,942	...	16,038	3,308	35,288
Ship and Boat Establishments	20,606	...	7,984	28,590	7,868	2,166	1,226	3,028	14,288
Light-houses and Light-ships	23,395	...	6,851	30,246	...	5,931	7,187	2,941	16,059
Building, Purchase, and Repair of Ships	20,055	...	...	20,055	5,599	7,278	...	24,939	37,816
Miscellaneous	685	1,740	9,797	12,222	7,540	...	13,791	...	21,331
MEDICAL—									
Professional Establishment	...	...	871	871	531	...	...	...	531
Hospitals and Dispensaries	...	...	1,102	1,102	...	...	...	...	...
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	150	...	2,670	2,820	...	61	...	...	61
Water-supply (Establishment and other charges)	...	...	3,943	3,943	...	...	...	...	...
Statistical Establishment	...	...	31	31	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	1,522	...	1,742	3,264	250	53	...	1,296	1,599
MISCELLANEOUS—									
Rents, Rates, and Taxes	11,687	...	32,879	44,566	...	15	...	...	15
Petty Establishments	...	...	...	...	...	72	...	...	72
Miscellaneous	...	...	119,682	119,682	1,251	950	...	361	2,562
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	10,372	8,647	19,019	4,041	...	492	3,293	7,826
Stock not chargeable to any particular work	...	...	6,129	6,129	...	...	...	22	22
Original Works—									
Buildings	436	...	6,752	7,188	8,244	...	...	328	8,572
Roads	...	...	2,729	2,729	577	...	...	...	577
Port Appliances	...	...	2,884	2,884	...	...	...	51,225	51,225
Other Works	241,194	17,007	1,851	260,052	19,860	...	1,574	3,325	24,759
Maintenance and Repairs—									
Buildings	141	...	2,543	2,684	1,188	...	52	819	2,059
Roads	8,275	...	2,041	10,316	3,272	...	...	...	3,272
Port Appliances	9,897	...	40,701	50,598	...	...	...	4,479	4,479
Other Works	39,275	...	1,075	40,350	7,539	...	385	...	7,924
Petty Construction and Repairs	...	1,721	3,757	5,478	...	26	168	...	194
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	14,804	...	2,683	17,487	1,017	...	...	3,899	4,916
Repayment of Loans from the Public	...	...	...	...	5,000	...	...	2,488	7,488
Investment in Government Securities or otherwise	...	48,337	22,160	70,497	...	...	5,407	201,376	206,783
Stock Account	12,255	...	...	12,255	...	...	...	...	...
Other Deposits and Advances	9,625	35	609,182	618,842	1,187	7	...	22,127	23,321
TOTAL DISBURSEMENTS . *Rx.*	541,067	123,617	1,202,823	1,867,507	133,226	20,661	61,559	389,965	605,411
CLOSING BALANCE . *Rx.*	136,245	44,140	139,387	319,772	30,766	2,981	24,472	164,108	222,327
GRAND TOTAL . *Rx.*	677,312	167,757	1,342,210	2,187,279	163,992	23,642	86,031	554,073	827,738.

(*a*) Balance of the Madras Harbour Trust Board not shown in previous statements.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1893.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	...	...	19,549	...	6,145	...	...	...	...	25,694
EXCISE—										
License Fees and Duties	12,713	...	...	...	...	...	...	...	...	12,713
PROVINCIAL RATES—										
Rates and Cesses on Lands	253	...	...	...	...	...	...	...	...	253
Miscellaneous	222	...	...	...	...	...	...	...	...	222
REGISTRATION—										
Fees and Miscellaneous	...	...	139	...	...	...	...	...	...	139
INTEREST—										
Interest on Government Securities and other Investments	152	...	449	402	7,984	233	681	916	491	11,308
POLICE—										
Fees, Fines, and Forfeitures	...	274	...	...	...	...	...	...	7,302	7,576
Miscellaneous (including Cattle-pound receipts)	108	...	...	...	...	...	1,024	...	...	1,132
MARINE—										
Hire of Vessels	...	...	...	...	1,260	...	...	...	...	1,260
Other Fees and Dues	...	...	...	...	6,778	...	...	...	2,294	9,072
EDUCATION—										
School-fees	...	...	4,450	25	646	...	...	12,609	...	17,730
Miscellaneous	729	...	1,655	7	...	...	...	504	...	2,895
MISCELLANEOUS—										
Sales of old Materials	43	...	...	...	32	...	...	...	...	75
Sales of Land and Houses	...	...	662	...	...	...	...	...	...	662
Contributions (including Grants-in-aid from Government)	...	...	7,900	...	591	1,220	...	...	1,329	11,040
Rents of Houses	72	...	...	...	...	...	...	...	...	72
Sales of Fruit, Grass, &c.	5	...	79	...	...	...	...	...	...	84
Miscellaneous	400	...	111	...	2,717	616	1,494	...	355	5,693
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	12,368	...	...	...	...	12,368
Miscellaneous	16	...	...	...	...	...	9,763	...	...	9,779
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	...	...	3,625	...	1,063	4,688
Other Deposits and Advances	...	...	...	33	...	...	...	...	5	39
TOTAL RECEIPTS . *Rx.*	14,713	274	34,994	467	38,521	2,070	16,587	14,029	12,839	134,494
OPENING BALANCE . *Rx.*	1,896	939	7,265	(*a*)790	(*b*)17,485	1,302	6,645	3,747	6,223	46,292
GRAND TOTAL . *Rx.*	16,609	1,213	42,259	1,257	56,006	3,372	23,232	17,776	19,062	180,786

Disbursements.											
REFUNDS—											
Refunds of Taxes	...	...	...	...	...	...	...	...	141	141
Miscellaneous Refunds	...	...	...	...	35	486	...	10	...	531
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishments	196	...	...	...	...	...	...	...	...	196
Other Collecting Establishments	...	...	2,899	...	2,801	...	...	...	...	5,700
INTEREST—										
Interest on Debt	...	...	...	...	741	...	...	...	...	741
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	...	...	1,274	...	2,323	...	...	1,064	...	4,661
Contributions towards Establishment in Government Offices	...	...	213	...	104	...	...	...	12	329
POLICE—										
Executive Force	...	840	...	...	135	1,796	...	...	8,074	10,845
Miscellaneous (including Cattle-pounds)	105	...	...	...	...	...	977	...	...	1,082
MARINE—										
Dockyard and Port Establishments	...	...	...	...	2,507	...	...	...	1,469	3,976
Ship and Boat Establishments	...	...	...	...	2,622	...	...	...	...	2,622
Building, Purchase, and Repair of Ships	...	...	...	...	305	...	...	...	...	305
Miscellaneous	...	...	...	...	...	...	...	...	66	66
EDUCATION—										
Inspection	...	...	...	...	...	...	...	...	30	30
Colleges and Schools	1,466	...	10,533	...	5,899	...	...	10,229	...	28,127
Scholarships and Prizes	...	...	73	221	1,327	...	...	...	...	1,621
Grants-in-aid	160	...	...	35	...	...	...	...	...	105
Miscellaneous	...	...	...	39	...	...	...	276	...	305
MEDICAL—										
Professional Establishment	...	...	...	...	...	...	...	...	23	23
Hospitals and Dispensaries	...	...	...	...	5,929	...	...	...	...	5,929
MINOR DEPARTMENTS—										
Conservancy (Establishment and other charges)	...	...	...	...	730	...	...	...	...	730
SUPERANNUATION—										
Pensions and Gratuities	...	...	...	...	2	...	...	...	1,335	1,337
MISCELLANEOUS—										
Rents, Rates, and Taxes	...	...	...	...	146	...	...	183	...	329
Petty Establishments	...	...	...	...	1,239	...	...	...	...	1,239
Miscellaneous	8,654	...	18,913	...	3,617	...	1,495	1,891	949	35,519
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	...	...	...	...	...	...		106	...	
Original Works—										
Buildings	...	...	...	...	7	...	9,332	234	...	9,679
Other Works	...	...	...	...	...	...		...	...	
Maintenance and Repairs—										
Buildings	238	...	...	...	23	...	...	198	...	459
Roads	...	...	...	...	6,890	...	...	...	1,001	7,891
Other Works	...	...	...	111	473	...	...	...	...	584
Petty Construction and Repairs	3,764	...	...	...	8	...	...	...	...	3,772
DEPOSITS AND ADVANCES—										
Investment in Government Securities or otherwise	...	...	6,049	35	...	...	479	3,178	...	9,741
Other Deposits and Advances	...	...	45	...	215	...	4,202	...	...	4,462
TOTAL DISBURSEMENTS . *Rx.*	14,583	840	39,999	431	38,078	2,282	16,485	17,369	13,100	143,167
CLOSING BALANCE . *Rx.*	2,026	373	2,260	826	17,928	1,090	6,747	407	5,962	37,619
GRAND TOTAL . *Rx.*	16,609	1,213	42,259	1,257	56,006	3,372	23,232	17,776	19,062	180,786

(*a*) Includes Rx. 7 on account of Shillong Station Loan Sinking Fund.
(*b*) Falls short of the closing balance of last year's account by Rx. 5 owing to subsequent adjustments.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1892-93.

ACCOUNT

OF

MUNICIPALITIES FOR 1892-93..

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of items.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
By Balance in hand at the close of last year	10,574	(*a*)72,662	13,047	44,029	2,248	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	26,584	73,364	...	...	...	2
2. Tax on houses and lands	568	3,132	24,145	45,728	3,754	3
3. Tax on animals and vehicles	70	94	458	1,547	477	4
4. Tax on professions and trades	411	1,512	2	...	...	5
5. Tolls (on-roads and ferries)	...	788	1,261	4,161	2,472	6
6. Water-rate	24	4,346	...	16,678	938	7
7. Lighting-rate	...	...	...	5,634	...	8
8. Conservancy (including scavenging and latrine rate)	999	8,252	...	13,599	1,088	9
9. Others	87	4,468	...	...	...	10
	28,743	95,956	25,866	87,347	8,729	11
B.—Realisations under Special Acts—						
1. Pounds	505	3,720	348	825	1,847	12
2. Hackney-carriages	368	103	829	2,385	...	13
3. Licenses for sale of spirits and drugs	664	...	...	...	...	14
4. Others	1	...	...	...	...	15
	1,538	3,823	1,177	3,210	1,847	16
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows	2,960	1,991	622	1,360	559	17
2. Sale-proceeds of lands and produce of lands, etc.	1,023	1,231	371	1,098	48	18
3. Conservancy receipts (other than taxes and rates)	1,088	711	455	897	136	19
4. Fees and Revenue from Educational Institutions	363	1,999	...	3,888	24	20
5. „ „ „ Medical Institutions	191	1,107	171	1,125	...	21
6. „ „ „ Markets and Slaughter-houses	858	3,777	30,210	57,490	1,663	22
7. Fees and Revenue from tramways	...	...	...	1,341	...	23
8. Other fees	228	3	2,603	11,337	12	24
9. Fines under Municipal and other Acts	326	552	1,112	4,195	183	25
10. Interest on Investments—(i) General	34	12	...	568	...	26
(ii) Educational	...	10	...	...	...	27
(iii) Medical	20	156	...	...	...	28
11. Premium on Loans	...	...	...	...	...	29
	7,091	11,549	35,544	83,299	2,625	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	254	250	3,577	23,885	1,516	31
(ii) Educational	...	1,969	...	2,061	...	32
(iii) Medical	...	12	...	411	...	33
2. From Local funds—(i) General	...	231	...	18,949	25	34
(ii) Educational	...	7	...	616	...	35
(iii) Medical	50	607	...	1,180	40	36
3. Other—(i) General	611	5,049	...	11	...	37
(ii) Educational	...	246	...	...	...	38
(iii) Medical	55	1,602	...	13	...	39
	970	9,973	3,577	47,126	1,581	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	558	63	...	9	66	41
2. Other items	1,567	3,040	228	15,034	117	42
	2,125	3,103	228	15,043	183	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government securities and withdrawal from Savings Bank	...	...	...	...	...	44
2. Loans from Government	(*c*)8,330	10,000	4,300	4,600	250	45
„ raised in the market from private individuals	1,200	...	...	5,000	110	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	...	47
4. Advances—(i) Permanent	50	149	10	...	...	48
(ii) Other	83	3,686	48	21,426	78	49
5. Deposits	1,052	1,599	11,963	5,223	...	50
	10,715	15,434	16,321	36,249	438	51
TOTAL RECEIPTS . Rx	51,182	139,838	82,713	272,274	15,403	52
GRAND TOTAL	61,756	212,500	95,760	316,303	17,651	53

(*a*) Falls short of last year's closing balance by Rx. 171 owing to the exclusion of the balance of the Mandhatta Municipality, since abolished.
(*b*) Differs from last year's closing balance for corrections since made.
(*c*) Excludes balance of the old loan to the Ajmêre Municipality transferred to the new loan.

PALITIES for 1892-93.

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	129,950	(*b*)39,761	(*b*)110,337	85,235	44,050	(*b*)84,615	18,361	(*b*)151,768	806,637
2	...	...	219,848	257,594	4,988	...	128,975	151,068	862,421
3	161,411	79,781	10,857	13,293	47,909	59,331	193,934	49,778	693,621
4	21,403	18,016	3,320	3,174	7,621	14,994	33,257	9,006	113,437
5	34,209	2,772	10,229	158	6,655	19,311	5,108	1,723	82,090
6	...	12,168	6,131	...	4,426	34,587	1,233	20,392	87,619
7	101,867	3,570	6,656	108	18,799	1,277	140,408	10,796	305,467
8	33,956	3,645	...	...	5,982	...	...	10	49,227
9	40,163	39,916	1,866	602	...	...	62,220	20,412	189,117
10	...	57,669	5,169	1,617	...	...	...	12,297	81,307
11	393,009	217,537	264,076	276,546	96,380	129,500	565,135	275,482	2,464,306
12	139	6,535	6,695	2,716	...	24	...	3,786	27,140
13	1,732	736	1,011	494	...	...	1,425	311	9,394
14	...	...	...	...	...	...	14,375	69	15,108
15	2,836	4,712	...	313	...	695	1,404	79	10,040
16	4,707	11,983	7,706	3,523	...	719	17,204	4,245	61,682
17	3,283	6,882	23,361	9,469	2,444	2,350	10,798	5,526	71,605
18	126,734	2,427	4,006	2,534	1,107	2,297	1,765	15,881	160,522
19	356	2,035	9,784	11,989	2,666	2,278	348	9,969	42,712
20	...	3,583	1,290	16,787	...	7,935	...	10,374	46,243
21	...	1,900	81	1,772	...	941	...	461	7,749
22	16,650	5,263	10,225	4,177	2,433	13,275	22,193	17,504	185,718
23	2,413	176	...	...	...	...	3,619	123	7,672
24	2,526	779	2,385	761	12,810	5,312	...	7,781	46,537
25	2,200	4,072	3,142	1,861	266	2,441	1,754	1,968	24,072
26	64	283	1,127	235	...	757	34,384	2,110	39,574
27	...	206	1	89	...	30	...	12	348
28	42	2,076	34	353	...	993	...	161	3,835
29	...	...	946	...	...	...	...	1,006	1,952
30	154,268	29,682	56,382	50,027	21,726	38,609	74,861	72,876	638,539
31	...	3,144	23,437	1,970	4,255	29,038	...	901	92,227
32	...	942	112	14,651	...	2,807	...	16,151	38,693
33	555	390	15	165	...	478	...	2,919	4,945
34	...	815	3,337	161	...	1,782	...	1,337	26,637
35	...	...	405	3,392	...	13	...	7,081	11,514
36	...	1,700	...	4,897	...	7,514	...	2,094	18,082
37	371	8,655	2,424	240	...	5,466	...	626	23,453
38	...	305	74	429	...	4	...	470	1,528
39	...	2,955	94	1,819	...	1,521	...	1,101	9,160
40	926	18,906	29,898	27,724	4,255	48,623	...	32,680	226,239
41	698	1,452	3,421	3,221	1,081	4,466	...	870	15,905
42	11,332	7,345	8,013	23,325	2,421	2,947	10,093	4,789	90,251
43	12,030	8,797	11,434	26,546	3,502	7,413	10,093	5,659	106,156
44	...	...	15,576	9,393	...	10,781	734,003	6,074	775,827
45	...	5,500	129,166	48,552	...	21,529	...	20,900	253,127
46	...	...	870	...	...	...	25,000	59,600	91,780
47	...	605	...	3,942	3,471	88	50	1,195	9,351
48	...	413	...	...	85	155	68,859	516	118,286
49	...	15,819	...	451	442	1,117		4,899	
50	17,649	5,090	709	52	23,421	21,699	83,413	20,941	192,811
51	17,649	27,427	146,321	62,390	27,419	55,369	911,325	114,125	1,441,182
52	582,589	314,332	515,817	446,756	153,282	280,233	1,578,618	505,067	4,938,104
53	712,539	354,093	626,154	531,991	197,332	364,848	1,596,979	656,835	5,744,741

ACCOUNT of MUNICI

	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Disbursements.						
Expenditure.						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,442	4,562	3,613	16,793	648	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,826	8,482	2,179	3,956	582	2
3. Collection of tolls on roads and ferries	...	21	10	...	496	3
4. Survey of land	...	78	1,808	385	6	4
5. Refunds	4,187	18,736	398	592	4	5
6. Pensions and Gratuities	16	33	..	203	...	6
	7,471	31,912	8,008	21,929	1,736	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	43	207	998	3,908	4	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	621	730	2,079	7,583	160	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	3,218	4	10,970	...	141	10
4. Rewards for destruction of wild animals and snakes	12	78	...	...	16	11
	3,894	1,019	14,047	11,491	321	12
C.—Public Health and Conveniences—						
1. Water-supply { Capital outlay	10,158	38,746	438	...	379	13
1. Water-supply { Establishment, etc.	3,870	5,302	...	8,957	2,032	14
2. Drainage { Capital outlay	6	1,125	262	...	187	15
2. Drainage { Establishment, repairs, etc.	89	566	...	4,849	280	16
3. Conservancy (including road cleaning and watering) and Latrines	6,542	25,183	8,851	33,789	4,519	17
4. Hospitals and Dispensaries	1,610	10,423	4,256	26,245	670	18
5. Vaccination	83	175	515	1,400	78	19
6. Markets and Slaughter-houses	13	1,115	10,202	17,145	493	20
7. Pounds	252	1,226	161	334	368	21
8. Dâk-bungalows and serais	...	259	43	91	20	22
9. Arboriculture, public gardens and experimental cultivation	1,721	924	14	1,661	14	23
10. Registration of births and deaths	1	...	1	1,109	11	24
11. Public works:						
(*i*) Establishment	327	610	2,010	9,386	484	25
(*ii*) Buildings	323	869	209	642	236	26
(*iii*) Roads	6,383	10,320	11,578	35,907	2,232	27
(*iv*) Stores	5	126	...	62	119	28
(*v*) Miscellaneous works	...	...	...	...	...	29
	31,383	96,969	38,540	141,577	12,122	30
D.—Public Instruction—						
1. Schools and Colleges	1,969	10,663	509	21,671	...	31
2. Contributions	345	3,330	...	...	426	32
3. Libraries, Museums, Menageries, etc.	65	194	108	20	...	33
	2,379	14,187	617	21,691	426	34
E.—Contribution—						
(For general purposes)	4,335	1,216	2,156	693	...	35
F.—Miscellaneous—						
1. Interest on loans { Previous years	122	646	450	20,106	...	36
1. Interest on loans { Current year	863	3,213	51	...	57	37
2. Discount	...	...	...	...	...	38
3. Actual cost of works done for private individuals	229	...	...	7	37	39
4. Other items	862	666	165	322	393	40
	2,076	4,525	666	20,435	487	41
TOTAL EXPENDITURE . Rx.	51,538	149,828	64,034	217,816	15,092	42
Carried forward . Rx.	51,538	149,828	64,034	217,816	15,092	

PALITIES for 1892-93—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	36,013	18,984	12,425	20,079	3,960	10,367	22,196	20,662	171,744
2	13,421	14,008	30,065	21,381	5,327	6,026	25,044	19,332	151,629
3	...	324	150	...	...	275	168	1,260	2,704
4	234	510	335	399	...	282	...	1,382	5,419
5	500	189	177	13,901	130	2,454	..	4,491	45,759
6	1,520	65	377	78	546	10	2,985	581	6,414
7	51,688	34,080	43,529	55,838	9,963	19,414	50,393	47,708	383,669
8	2,325	3,712	32	747	158	29	18,796	4,970	35,929
9	45,571	15,282	11,388	7,591	4,850	9,331	30,191	18,089	153,466
10	...	1,160	41,864	54,657	...	...	36,362	570	148,946
11	...	408	62	213	108	145	...	74	1,116
12	47,896	20,562	53,346	63,208	5,116	9,505	85,349	23,703	339,457
13	19,819	16,629	185,207	43,075	1,053	41,254	28,393	29,119	414,270
14	33,745	5,018	18,317	7,170	6,731	3,839	20,444	16,057	131,482
15	6,795	3,388	7,707	20,172	369	7,616	59,629	7,242	114,498
16	12,402	6,931	2,971	3,182	897	2,022	21,388	3,533	59,110
17	107,392	84,157	80,444	51,693	38,459	47,222	127,050	81,914	697,215
18	4,314	27,442	11,020	34,888	3,623	23,194	6,233	21,518	175,406
19	1,538	1,904	2,096	2,231	1,085	2,574	1,496	2,343	17,518
20	3,295	1,862	2,143	1,692	584	914	19,405	5,038	63,901
21	96	837	2,163	654	...	...	...	753	6,844
22	...	256	815	381	...	2,132	19	833	4,849
23	4,034	1,277	4,072	13,694	1,344	642	30,092	5,477	64,966
24	1,339	9	546	613	806	1,341	2,603	407	8,786
25	3,000	6,103	3,821	3,173	2,846	2,925	12,604	2,705	49,994
26	...	4,636	5,311	17,136	333	11,670	44,380	9,227	94,972
27	186,936	44,030	36,065	21,292	10,023	26,474	171,078	36,649	598,967
28	...	844	143	475	66	425	...	338	2,693
29	...	...	...	...	92	43	...	63	198
30	384,705	205,293	362,841	221,521	68,311	174,287	544,814	223,216	2,505,579
31	...	7,551	7,870	49,716	...	18,314	7,512	60,939	186,714
32	39	5,745	5,121	2,763	1,290	9,074	...	5,282	33,415
33	894	31	602	887	950	2,701	1,245	1,893	9,590
34	933	13,327	13,593	53,366	2,240	30,089	8,757	68,114	229,719
35	1,490	828	17,680	11,640	5,000	2,456	...	1,536	49,030
36	...	126	4,258	1,087	348	159	14,587	919	42,808
37	109,202	2,028	12,328	13,872	12,978	1,373	158,916	10,820	325,701
38	...	...	...	2	...	22	...	1,526	1,550
39	2,303	936	40	621	859	135	...	362	5,529
40	4,775	12,327	2,119	9,669	986	5,074	1,720	11,886	50,964
41	116,280	15,417	18,745	25,251	15,171	6,763	175,223	25,513	426,552
42	602,992	289,507	509,734	430,824	105,801	242,514	864,536	389,790	3,934,006
	602,992	289,507	509,734	430,824	105,801	242,514	864,536	389,790	3,934,006

ACCOUNT of MUNICI

DISBURSEMENTS.	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Brought forward	51,538	149,828	64,034	217,816	15,092	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund)	...	570	...	...	...	2
(*b*) In Savings Bank	...	14	...	...	...	3
2. Payments to Sinking Fund	...	...	...	8,842	30	4
3. Repayment of Loans	(*a*)759	3,114	2,174	9,184	68	5
4. Advances—						
(*a*) Permanent	62	342	12	13	...	6
(*b*) Other	936	3,118	75	21,218	102	7
5. Deposits	268	991	10,980	5,273	...	8
	2,025	8,149	13,241	44,530	200	9
TOTAL DISBURSEMENTS . *Rx.*	53,563	157,977	77,275	262,346	15,292	10
Closing Balance . . . . . *Rx.*	8,193	54,523	18,485	53,957	2,359	11
GRAND TOTAL . *Rx.*	61,756	212,500	95,760	316,303	17,651	12

(*a*) *Vide* Note (*c*) at page 294.

Memorandum of Liabilities and Claims.					
Liabilities—					
Balance of Loans	34,003	97,679	385,596	1,525	13
Less—Balances of Sinking Funds	...	...	*22,500*	*87*	14
NET BALANCE OF LOANS .	34,003	97,679	363,096	1,438	15
Deposits	1,192	305	6,109	...	16
	35,195	97,984	369,205	1,438	17
Claims—					
Advances recoverable	*1,320*	*838*	*14,092*	*49*	18
NET AMOUNT OF DEBT. . *Rx.*	33,875	97,146	355,113	1,389	19

PALITIES for 1892-93—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	602,992	289,507	509,734	430,824	105,801	242,514	864,536	389,790	3,934,006
2	...	...	215	30	...	12,399	198,292	22,485	233,991
3	...	85	...	...	...	14	(*a*)250,883	778	251,774
4	18,950	1,056	250	462	5,772	324	18,881	1,859	56,426
5	23,306	1,101	23,209	18,071	...	1,562	27,414	7,003	116,965
6	1	221	20	35	11	241	71,817	304	142,023
7	6,562	16,274	536	342	365	11,418		7,998	
8	20,839	3,908	976	33	15,651	18,592	143,899	18,886	240,296
9	69,658	22,645	25,206	18,973	21,799	44,550	711,186	59,313	1,041,475
10	672,650	312,152	534,940	449,797	127,600	287,064	1,575,722	449,103	4,975,481
11	39,889	41,941	91,214	82,194	69,732	77,784	21,257	207,732	769,260
12	712,539	354,093	626,154	531,991	197,332	364,848	1,596,979	656,835	5,744,741
13	2,300,611	(*b*)47,338	530,157	363,216	287,000	(*c*)49,730	3,550,563	306,175	7,953,593
14	*85,577*	*2,518*	...	*4,347*	*91,431*	*2,412*	*61,455*	*11,856*	*282,183*
15	2,215,034	44,820	530,157	358,869	195,569	47,318	3,489,108	294,319	7,671,410
16	9,146	4,989	2,890	...	20,239	21,179	26,263	13,432	105,744
17	2,224,180	49,809	533,047	358,869	215,808	68,497	3,515,371	307,751	7,777,154
18	*40,471*	*16,495*	*6,578*	...	*8,348*	*13,210*	*2,175*	*6,053*	*109,629*
19	2,183,709	33,314	526,469	358,869	207,460	55,287	3,513,196	301,698	7,667,525

(*a*) Deposit at Bank of Bombay.
(*b*) Last year's balance was understated by Rx. 100.
(*c*) Excludes Rx. 300, returned to Debenture-holders.

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
India.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889	12,500	5 p.c.	30,435	...	(*b*)8,330	(*b*)518
	Ditto	G. I. F. D. No. 147-I, dated 12th January 1892	21,800					
Quetta do.	Water Works	G. I. F. D. No. 1562, dated 14th April 1891, and No. 4163, dated 3rd October 1891	2,809	4½ „	2,368	...	...	241
	Repairs of Ingle Market	Revenue Commissioner, Quetta, No. 1291, dated 19th July 1892	1,200	5 „	...	1,200	1,200	...
Mhow Cantonment Committee.	Ditto	G. I. F. D. No. 1957, dated 15th July 1886	20,000	4½ „	22,674	...	2	1,000
		G. I. F. D. No. 2975, dated 5th June 1888	1,000					
		G. I. F. D. No. 310, dated 17th January 1889	6,009					
		G. I. F. D. No. 6145, dated 6th December 1889	2,991					
Secunderabad do.	Ditto	G. I. Nos. 2069 and 1525I., dated 21st May 1892 and 3rd May 1893, respectively.	75,800	4½ „	7,500	...	7,500	...
		Total India	144,109		62,977	1,200	17,032	1,759
Central Provinces.								
Nagpore Municipality.	Extension of the Ambajhari Water Works to the Civil Station, etc.	C. C. No. $\frac{6112}{315}$, dated 15th October 1889 and No. C34, dated 12th March 1892	40,000	4½ p. c.	37,384	...	...	1,173
Jubbulpore do.	Construction of Water Works.	G. I. F. D. No. 3745, dated 18th November 1879. G. I. H. D. No. 131, dated 28th November 1884.	61,000	(*a*)	...	40,300	...	1,600
Burhanpur do.	Water-supply	C. C. No. 3024-323, dated 14th May 1891	10,500	4½ p.c.	9,995	...	...	341
Raipur do.	Ditto	C. C. No. 4661, dated 12th July 1892	10,000	4½ „	10,000	...	10,000	...
		Total Central Provinces	121,500		57,379	40,300	10,000	3,114
Burma.								
Rangoon Municipality.	Water Works	G. I. F. D. No. 2801, dated 27th August 1877	39,000	4½ p.c.	11,179	...	...	2,746
	Ditto	G. I. F. D. No. 3135, dated 7th October 1888, and No. 453, dated 24th January 1883	110,000	5½ „	...	55,000	...	...
	Drainage Scheme	G. I. F. D. No. 3470, dated 29th June 1887, and Nos. 156 and 4104, dated 10th January and 9th August 1889, respectively	300,000	5½ „	...	288,500	...	5,750
	Construction of a road from Judah Eszekiat Establishment.	C. C. No. 164 $\frac{2T}{51}$, dated 9th November 1892	25,000	5½ „	...	5,000	5,000	...
	Construction of drains round the new Public Offices.	C. C. No. 730 $\frac{2T}{8}$, dated 29th September 1892	2,000	5 „	2,000	...	2,000	...
		Carried over	476,000		13,179	348,500	7,000	8,496

(*a*) Rx. 10,000 without interest for 3 years, and thereafter with interest at 3 per cent., Rx. 40,000 with interest at 4 per cent., and Rx. 11,000 at 6 per cent.
(*b*) Excludes Rx. 12,930 balance of the first loan transferred to the second.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BURMA—*contd.*		Brought forward .	476,000		13,179	348,500	7,000	8,496
Prome Municipality.	Water Works . .	G. I. F. D. No. 587-2 P. M., dated 29th October 1884 .	20,000	5 p. c.	8,155	...	...	395
Kyaukphyu do.	Construction of Bazar.	C. C. No. 900-6 A. M., dated 27th January 1890 . .	1,000	5 „	525	...	...	243
Mergui do.	Ditto . . .	C. C. No. 123-14 P. M., dated 10th June 1890 . .	200	5 „	102	...	...	50
Maubin do.	Ditto . . .	C. C. No. 329 $\frac{4T}{25}$, dated 15th July 1892.	800	5 „	800	...	800	...
Poungde do.	Ditto . . .	C. C. No. 80 $\frac{3T}{17}$, dated 5th December 1892 . .	1,800	5 „	1,800	...	1,800	...
Minbu do.	Ditto . . .	C. C. No. 122-10 U. M., dated 6th June 1889 . .	700	4½ „	187	...	...	179
Pokokku do.	Ditto . . .	Ditto . . .	2,400	4½ „	1,669	...	...	373
Monywa do.	Ditto . . .	G. I. F. D. No 5291, dated 15th October 1889.	1,500	4½ „	1,118	...	...	133
Yosagyo do.	Ditto . . .	C. C. No. 82-64 U. M., dated 2nd December 1890 . .	500	5 „	...	...	...	410
Pyinmana do.	Ditto . . .	C. C. No. 723-17. U.M.,dated 19th December 1889 .	3,500	4½ „	2,608	...	...	456
Yeu do.	Ditto . . .	C. C. No. 81-54 U.M., dated 2nd December 1890 . .	1,000	5 „	726	...	...	185
Toungdwingyi do.	Ditto . . .	C. C. No. 74-65 U. M., dated 2nd December 1890 . .	1,000	5 „	921	...	...	79
Sagaing do.	Ditto . . .	C. C. No. 22 U. M., dated 16th July 1890 . . .	1,500	5 „	1,084	...	...	281
Kyaukse do.	Ditto . . .	C. C. No. 76-61, U.M., dated 2nd December 1890 . .	2,000	5 „	1,922	...	2,000	78
Meingyan do.	Purchase of existing bazar building.	C. C. No. 86 $\frac{9T}{6}$, dated 4th May 1892 . . .	2,300	5 „	2,300	...	2,300	...
Moulmein Port Fund.	Construction of Wharves, *etc.*	G. I. F. D. No. 2232, dated 30th July 1885 . .	8,000	4½ „	3,349	...	...	1,017
Rangoon Port Trust.	Carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886. . .	89,404	5 „	...	74,404	...	5,000
Magwe District Fund.	Construction of Bazars and a slaughter-house	G. I. F. D. No. 4664, dated 27th September 1890. .	1,000	4½ „	800	...	...	200
Pokokku do.	Construction of Bazar	G. I. F. D. Nos. $\frac{A}{3539}$ and $\frac{A}{4596}$, dated 30th August and 11th November 1892 respectively . . .	410	5 „	315	...	410	95
		TOTAL BURMA .	615,014		41,560	422,904	14,310	17,670
ASSAM.								
Shillong Municipality.	Providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and C. C. No. 2722, dated 31st May 1883.	1,500	4½ p. c.	985	...	...	68
	Extending the Shillong Water-supply.	C. C. No. 7117, dated 31st October 1884 . . .	200	6 „	...	180	...	...
	Extending the Laban Water-supply.	C. C. No. 9269, dated the 18th October 1892 . . .	250	5 „	250	...	250	...
	„ Ditto . . .	C. C. No. $\frac{21 \text{ Municipal}}{702 J}$, dated 1st February 1894 . .	110	(*a*)	...	110	110	...
		TOTAL ASSAM .	2,060		1,235	290	360	68

(*a*) Rx. 100 with interest at 6 per cent., and Rx. 10 without interest.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL.								
Calcutta Municipality.	Water Works and Drainage for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879	783,120	4½ p.c.	535,091	...	...	22,956
	Extension of Water-supply, Drainage and the acquisition and construction of the Harrison road.	B. G. No. 61 T./M., dated 17th May 1882.	549,960	6 „				
		B. G. No. 459, dated 26th February 1883	150,000	5 „				
		B. G. Notification, dated 11th March 1883	140,000	4½ „				
		B. G. Notification, dated 30th June 1884	150,000	4½ „				
		B. G. Notification, dated 17th June 1885	250,000	5 „				
		B. G. No. 99 T./M., dated 25th April 1886	262,500	5 „	...	1,765,520	...	350
		B. G. No. 3654, dated 20th August 1887	155,450	5 „				
		B. G. No. M. 3L/1 3, dated 28th February 1889	190,000	5 „				
		B. G. No. M. 3L/1 10, dated 26th September 1889						
		G. I. No. 2313, dated 9th May 1890	300,000	5 „				
		G. I. No. 53, dated 20th May 1891	400,000	(*a*)				
Darjeeling do.	Water Works	F. D. No. 934, dated 17th February 1877	7,500	4½ p.c.	5,427	...	3,500	211
		B. G. No. 467 T./M., dated 18th June 1892						
	Ditto	B. G. No. T/209, dated 26th May 1879, 377 T./M., dated 17th June 1882, and 2140 P., dated 23rd December 1882	6,000	6 „	...	1,800	...	350
Burdwan do.	Ditto	B. G. Notifications, dated 26th February 1883, 11th July 1886 and 18th December 1891	15,000	(*b*)	...	(*c*)11,200	...	...
Howrah do.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886	5,000	6 p. c.	...	5,000	...	...
Bhagulpur do.	Water Works	F. D. No. 3674, dated 7th July 1888	5,000	6 „	...	4,500	...	...
Dacca do.	Ditto	B. G. No. M 3L/3 17, dated 3rd December 1889	12,500	4½ „	12,150	...	...	228
Bali do.	Purchase of Office Building.	B. G. No. 193 T./M., dated 23rd April 1885	798	6 „	...	448	...	50
Suri do.	Construction of a Market	G. I. F. D. No. 5815, dated 24th October 1888	100	*Nil*	...	25	...	25
Rajshahye do.	Improvement of Drainage.	B. G. No. M. 3L/3 6, dated 22nd April 1890	1,500	4½ p.c.	1,265	...	...	126
Faridpur do.	Excavation of Tank and Metalling of Roads.	B. G. No. M 3L/12 6, dated 12th August 1890	500	4½ „	444	...	...	56
Commillah do.	Excavation of Tank and compensation for Lands acquired.	B. G. No. M. 3L/13 7, dated 4th September 1890	250	4½ „	134	...	...	...
Serampore do.	Drainage	B. G. No. M. 3L/11 7, dated 26th November 1890	3,000	4½ „	2,945	...	...	55
		Carried forward	3,398,178		557,456	1,788,493	3,500	24,407

(*a*) Rx. 380,000 with interest at 4½ per cent., and Rx. 20,000 without interest.
(*b*) Rx. 12,500 with interest at 5 per cent., and Rx. 2,500 at 4½ per cent.
(*c*) The balance of this loan was understated by Rx. 100 in last year's Account.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL—*contd.*		Brought forward	3,388,178		557,456	1,788,493	3,500	24,407
Chapra Municipality	Drainage	B. G. No. 861M, dated 9th March 1893	500	4½ p. c.	500	...	500	...
Pooree do.	Ditto	B. G. No. 37 T/M., dated 14th May 1891, and No. 227 T/M., dated 27th September 1893	2,000	4½ „	1,500	...	1,500	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	176,500	4½ „	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878	534,035	4½ „	384,634	...	...	14,804
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,876,297	4 „	2,876,297	...	291,731	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	(*a*)	...	600,000	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No. 2L/10 8, dated 14th January 1890, and B. G. No. 1636, dated 14th April 1892	20,000	4½ p. c.	20,000	...	7,277	...
Dinagepur District Board.	Bridging Roads	B. G. No. M. L. 2L/1 27, dated 10th July 1890	20,000	4½ „	11,000	...	3,000	...
Julpaiguri do.	Construction of Bridges	B. G. No. M. 2L/3 11, dated 21st October 1890	2,500	4½ „	1,585	...	...	477
Patna do.	Ditto and Metalling of Roads.	B. G. No. L. 2D/2 13, dated 16th October 1890	8,000	4½ „	5,704	...	...	1,503
Sarun do.	Repairing roads and bridges damaged by flood.	B. G. No. 1283, dated 29th June 1891	5,000	4½ „	3,566	...	...	946
Darbhanga do.	Famine Relief	B. G. No. 1006, and 4929 F., dated 27th February and 16th November 1893 respectively	18,000	4½ „	18,000	...	18,000	...
		TOTAL BENGAL	7,651,010		4,056,742	2,388,493	325,508	42,137
N.-W. P. AND OUDH.								
Naini Tal Municipality.	Drainage Scheme	N.-W. P. Government No. 102A, (Municipal), dated 16th March 1876	2,500	4½ p. c.	2,147	...	...	...
	Protective Works	G. I. F. D. No. 2672, dated 31st August 1881	15,000	4½ „	...	...	...	9,446
	Water-Works Project	N.-W.P. Government No. 2934/X—374, dated 14th May 1891	23,000	*Nil*	23,000	...	8,000	...
Saharanpur do.	City Minor Drainage Scheme.	N.-W. P Board of Revenue No. 371/X—5, dated 9th March 1886	2,500	6 p. c.	...	400	...	300
Dehra do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886	1,200	7 „	...	700	...	100
Mussoorie do.	Conservancy Scheme	N.-W. P. Government No. 1679/XI—596, dated 2nd October 1887	1,500	7 „	...	1,000	...	100
	Water-Works Scheme	N.-W. P. Government No. 472/XI—499A, dated 19th March 1891	1,000	6 „	...	800	...	200
	Ditto ditto	N.-W.P. Government No. 3386/X—47, dated 1st June 1892	3,600	4½ „	3,500	...	3,500	...
		Carried over	50,300		28,647	2,900	11,500	10,146

(*a*) Rx. 300,000 with interest at 5½ per cent., and Rx. 300,000 at 4½ per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893 —*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. & Oudh—*contd.*		Brought forward .	50,300		28,647	2,900	11,500	10,146
Bara Banki Municipality.	Enlargement of Market Stalls.	N.-W. P. Government No. $\frac{2006}{XI-581 A.}$, dated 28th July 1890	60	7 p. c.	...	30	...	30
	General purposes .	N.-W. P. Government No. $\frac{343}{XI-581 A}$, dated 23rd February 1892 . . .	600	4½ „	541	...	...	59
Lakhimpur do.	Construction of Market Stalls.	Demi-official from Government and Municipal Board Resolution, dated 4th August 1885 . . .	300	5 „	...	...	...	50
Lucknow do.	Water-Works Project .	N.-W. P. Government No. $\frac{161}{X-31}$, dated 12th January 1893	126,289	4 „	20,000	...	20,000	...
Agra do.	Ditto ditto .	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890, and No. $\frac{2934}{X-314}$, dated 14th May 1891 . .	114,500	4 „	113,495	...	2,000	1,005
Allahabad do.	Ditto ditto .	N.-W. P. Government Nos. $\frac{3492}{X-47}$, and $\frac{5180}{X-47}$, dated 7th June and 13th September 1892, respectively .	8,620	4 „	8,620	...	8,620	...
		N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890, and No. $\frac{1202}{X-47}$, dated 19th February 1892 . .	153,505	4 „	152,158	...	...	1,347
Benares do.	Ditto ditto .	N.-W. P. Government No. $\frac{2762}{X-47}$, and $\frac{6185}{X-47}$, dated 4th May and 25th November 1892, respectively .	5,696	4 „	5,696	...	5,696	...
		N.-W. P. Government No. $\frac{1267}{X-32}$, dated 24th February 1890, and No. $\frac{2934}{X-314}$ dated 14th May 1891 .	155,000	4 „	155,000	...	50,000	...
	Ditto ditto .	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890	40,000	5 „	....	...	...	10,000
Meerut do.	Land acquired for branch Railway Line to Kaisarganj.	N.-W. P. Government Nos. $\frac{2607 \& 2652}{XI-108}$, dated 15th and 26th November 1890, respectively	1,807	*Nil*	...	...	...	422
Cawnpore do.	Water Works Project	N.-W. P. Government No. $\frac{1773}{X-47}$, dated 21st March 1892 . . .	40,000	4 p. c.	40,000	...	30,000	...
Sajehanpur do.	Building a new dispensary.	N.-W. P. Government No. $\frac{486}{X-76}$, dated 24th January 1891 . . .	2,000	4½ „	...	1,720	870	150
Barielly do.	Conservancy Scheme .	N.-W. P. Government No. $\frac{122}{XI-815A}$, dated 20th January 1893	1,350	4½ „	1,350	...	1,350	...
		Total N.-W. P and Oudh .	700,027		525,507	4,650	130,036	23,209

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
PUNJAB.								
Delhi Municipality.	Water-Works . .	P. G. No. 892, dated 6th November 1890 . .	60,000	5 p.c.	53,304	...	11,206	...
Simla do.	Ditto and Town Hall	G. I. F. D. No. 72, dated 7th September 1892 . .	120,000	4½ „	90,507	...	30,000	7,404
	Town Hall . .	G. I F. D. No. 3175, dated 1st September 1884 . .	15,000	6 „	...	10,000	...	5,000
Lahore do.	Water-Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 . .	177,500	4½ „(*a*)	162,672	...	...	2,087
Rawal Pindi do.	Water-Works . .	G. I. Telegram, dated 23rd February 1887 . . .	13,100	6 „	...	10,300	...	700
Peshawar do.	Ditto . . .	P. G. No. 110, dated 6th February 1889 . . .	15,000	5 „	9,000	...	...	1,500
Edwardesabad do.	City Extension . .	P. G. Nos. 280 and 856, dated 2nd May and 28th October 1890, respectively . .	3,500	5 „	480	...	...	120
Dera Ghazi Khan Municipality.	River Protective Works	P. G. No. 499, dated 9th July 1890	23,400	4 „	17,517	...	1	1,173
Ludhiana do.	Sewage Works . .	P. G. No. 102 B., dated 4th March 1892 . . .	6,000	5 „	5,224	...	3,046	...
Kohat do.	Water-Works and Drainage.	P. G. No. 1054, dated 26th November 1891 . .	1,700	5 „	1,700	...	1,700	...
Dalhousie do.	Water-Works . .	P. G. No. 131, dated 23rd March 1892	5,033	5 „	2,512	...	2,599	87
		TOTAL PUNJAB .	440,233		342,916	20,300	48,552	18,071
MADRAS.								
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869 . .	143,000	(*b*) 4 p. c.	143,000	...	...	...
		G. I. F. D. No. 1862, dated 8th July 1869 . . .						
		G. I. F. D. No. 2527, dated 23rd August 1873 . .						
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881 . .	10,000	5 „	...	10,000	...	...
		M. G. No. 363, dated 15th February 1883 . . .	30,000	5 „	...	30,000	...	...
		M. G. No. 487, dated 9th March 1885 . . .	30,000	(*c*)	...	30,000	...	...
		M. G. No. 11M., dated 10th April 1885 . . .						
		M. G. No. 458M., dated 3rd September 1885 . .						
		M. G. No. 1562M., dated 18th October 1890 . . .	5,000	5 p. c.	...	5,000	...	...
		M. G. No. 765M., dated 11th August 1887 . . .	10,000	6 „	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888 . . .	15,000	5 „	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889 . .	15,000	5 „	...	15,000	...	...
	Extension of Water-supply.	M. G. No. 1427 M., dated 25th October 1889 . . .	2,000	5 „	...	2,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879 . .	2,000	6 „	...	2,000	...	...
	Extension of Water-supply.	M. G. No. 2505, dated 23rd December 1881 . .	25,000	5 „	...	25,000	...	...
Cochin Do.	Completion of the Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889 . . .	1,400	4½ „	775	...	...	66
Coonoor Do.	Construction of a Slaughter-house.	G. I. H. D. Nos. 126 and 2, dated 21st October 1884 and 5th January 1886, respectively	700	6 „	...	(*d*)400	...	...
	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1792, dated 8th September 1875 . . .	725	4½ „	111	...	...	34
	Construction of Drainage Works.	M. G. No. 184, dated 13th March 1891 . . .	1,000	4¼ „	915	...	...	35
	Ditto ditto .	M. G. No. 1058, dated 10th October 1892 . . .	200	4½ „	200	...	200	...
		Carried over .	291,025		145,001	144,400	200	135

(*a*) Exclusive of ¼ per cent. credited to Sinking Fund.
(*b*) Exclusive of 2 per cent. for Sinking Fund for re-payment of Loan.
(*c*) Rx. 28,200, with interest at 6 per cent., and Rx. 1,800 at 5 per cent.
(*d*) Exclusive of Rx. 300 returned to Debenture holders.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
MADRAS—*contd.*		Brought forward .	291,025		145,001	144,400	200	135
Cuddapa Municipality.	Water-supply . .	G. I. H. D. No. 41, dated 18th April 1887 . .	5,000	6 p. c.	...	4,900	...	...
		M. G. No. 1212, dated 11th November 1892 .	969	4½ „	969	...	969	...
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th September 1886, respectively . .	6,000	6 „	...	6,000	...	...
	Completion of certain Roads and Water-supply Channels.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1761, dated 3rd September 1875 . . .	1,242	4½ „	264	...	...	80
	Kandal Drainage .	M. G. No. 443, dated 11th June 1891 . . .	1,750	4¼ „	1,693	...	...	57
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892 . . .	4,300	4¼ „	4,128	...	...	172
Madura do.	Vaigai Bridge . .	G. I. H. D. No. 137, dated 13th December 1884 .	500	5 „	...	500	..	...
	Water-supply . .	Ditto ditto .	500	5 „	...	500	...	...
	Ditto . .	G. I. H. D. No. 79, dated 21st June 1886 . .	2,700	6 „	...	2,700	...	...
Kombhakonam do.	Construction of Drains	M. G. No. 101, dated 13th February 1890 . . .	6,000	4½ „	6,000	...	4,000	...
Mangalore do.	Construction of a building for the storage of petroleum.	G. I. H. D. No. 158, dated 10th December 1886 .	700	6 „	...	...	...	400
Vizagapatam do.	Construction of an Iron Pontoon Bridge.	M. G. No. 522 M., dated 4th May 1889 . . .	2,500	6 „	...	...	...	500
Calicut do.	Railway Extension to Calicut.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	3,000	4½ „	2,700	...	...	200
Mayavaram do.	Construction of two Markets and a School Building.	M. G. No. 91, dated 3rd February 1891, and No. 180, dated 11th March 1891	850	4¼ „	615	...	...	18
Tanjore do.	Water-supply . .	M. G. No. 1061, dated 10th October 1892 . . .	19,000	4¼ „	16,360	...	16,360	...
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30, and M. G. Nos. 320 and 205, dated 18th June 1886, and 10th March 1892, respectively . .	582,890	4½ „	500,424	...	15,000	10,000
Calicut Local Fund Board.	Completion of the Tamracheri Ghat Road and approach in Wynaad.	G. I. F. D. No. 926, dated 7th February 1874 . . .	8,900	4½ „	466	...	...	467
Tellichery do.	Completion of the Peria Ghat Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875 . . .	6,000	4½ „	1,831	...	...	300
Saidapet do.	Construction of an Iron Girder Bridge across the Kortaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876, respectively . . .	19,979	4½ „	7,360	...	...	1,155
Wellington Cantonment Committee.	Water-supply . .	G. I. Mily. No. 838F., dated 22nd March 1892, and M. G. No. 985, dated 23rd September 1892 . .	200	4¼ „	200	...	200	...
		TOTAL MADRAS .	964,005		688,011	159,000	36,729	13,484

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS OF MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1893 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
BOMBAY.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and IV of 1873 and 1879 . .	2,117,075	4½ p. c.	2,039,628	...	...	1,342
	Purchase of certain Government properties held by the Trust.	Ditto ditto .	84,468	*Nil*	43,564	...	...	1,341
	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875 . . .	760,000	4½ p. c	616,104	...	...	...
	Dock Extension Works	G. I. F. D. Nos. 4484, 3457, 6914, 604, 4511, 506, 164, and 3635, dated 4th December 1886, 27th June 1888, 31st December 1888, 5th February 1890, 18th September 1890, 16th December 1886, 22nd April 1887, and 28th August 1891, respectively	940,000	4 „	908,622	...	10,000	...
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879.	754,280	4 „	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49 of 26th January 1882	760,000	4 „	...	759,688	616,100	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	4 „	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 179 of 25th May 1887	100,000	5 „	...	90,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275 of 10th August 1887	100,000	5 „	...	243,300	...	...
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881.	G. R. No. 137 of 22nd June 1888	70,000	5 „				
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889 . . .	82,300	5 „				
Karachi Do.	Improvement of Karachi Harbour.	G. I. No. 590 M. of 28th October 1885; G. R. No. 27, dated 7th January 1886	71,150	4½ „	66,198	...	...	1,322
	Ditto . . .	G. I. No. 1427, dated 17th June 1885; G. R. P. W. D. Nos. 375 C. W., and 1096, dated 1st July 1886 . .	155,000	4½ „	151,177	...	...	2,577
	Improvement and Extension of the Wharf Accommodation for native vessels and dredging the approaches of native jetty.	G. R. No. 1154, dated 27th March 1884 . . .	100,000	5 „	...	23,000	...	900
	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . . .	200,000	4 „	...	200,000	200,000	...
	Construction of a Pier at Keamari.	G. R. Nos. 1942 and 2465, dated 5th June and 12th July 1890, respectively	40,000	5 „	...	...	...	1,588
		Carried over .	6,434,273		3,825,293	2,170,268	826,100	9,070

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		Rx.	Rx.	Rx.	Rx.
		Brought forward .	6,434,273		3,825,293	2,170,268	826,100	9,070
BOMBAY—*contd.*								
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604 of 8th June 1885	4,000	6 p. c.	...	2,637	...	472
	Construction of a Bridge over the Sud Nalla on the Wadgaon-Shirkarpore Road.	G. R. No. 4171, dated 1st December 1891 . .	1,300	6 „	...	619	...	131
Ahmedabad do.	Construction of a Bridge over the Sabarmatti River.	G. R. No. 4777, dated 3rd December 1889 and No. 355, dated 3rd February 1890	3,400	4½ „	3,038	...	...	362
Bijapur do.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 and 351 of 29th January 1879 . .	5,000	4½ „	2,445	...	...	263
Ratnagiri do.	Construction of the Amba Ghât Road.	G. R. Nos. 1367 of 16th April 1878 and 3718 of 15th October 1878 . . .	20,050	4½ „	4,964	...	...	375
Surat do.	To bear a portion of the cost of the Hope Bridge over the Tapti River.	G. I. F. D. No. 6564 of 11th November 1874 . .	35,000	4½ „	9,592	...	...	2,174
Poona Cantonment Fund.	Building a Market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885.	12,000	6 „	...	4,000	...	...
Bombay Municipality.	Construction of the Vehar Lake and Water-Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, and Act III of 1888 .	373,005	4 „	257,158	...	...	7,080
	Construction of new Water-Works.		360,000					
	Carrying out the Surface Drainage.		60,000					
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	G. I. F. D. No. 3028, dated 20th December 1875 . Bill No. 3 of 1876. Act II of 1880.	127,000	4½ „	436,805	...	...	15,484
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	Act III of 1888. . .	37,000					
	Construction of Overbridges.	G. R. No. 205, dated 28th January 1868 . . .	27,864					
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1867 . .	47,647	6 „	...	100	...	50
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868 . . .	98,289					
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 364, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	5 „	...	389,900	...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	45,000	4 „	...	25,000	25,000	...
		Carried over .	8,130,828		4,539,295	2,592,524	851,100	35,461

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	8,130,828		4,539,295	2,592,524	851,100	35,461
BOMBAY—*contd.*								
Bombay Municipality—*contd.*	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 1,470,000.	G. R. No. 361, dated 12th February 1886 . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 31st May 1886 . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . G. R. No. 4193, dated 8th October 1889 . . . G. R. No. 3392, dated 13th August 1890 . . . G. R. No. 3262, dated 15th September 1891 . .	1,470,000	5 p. c.	...	1,470,000	...	...
	Construction of Drainage Works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878 . .	269,400	5 „	...	225,950	...	4,800
	Construction of Drainage and Water-Works.	G. R. No. 1427, dated 4th May 1888 . . .	70,000	5 „	...	70,000	...	...
	Ditto . . .	G. R. No. 873, dated 16th March 1888 . . .	120,000	5 „	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water-Works.	G. I. R. No. 4937 of 7th September 1888; F. D. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	100,888	5 „	...	100,850	...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889 . . .	24,800	5 „	...	24,800	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 . . .	350,000	5 „	...	350,000	...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 . .	80,000	5 „	...	80,000	...	...
Karachi do.	For the following works of public utility :— Water-Works Extension. Boulton Market . Empress Market . Light Tramway . Victoria Museum .	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	50,000	5 & 6 p. c.	...	37,950	...	400
	Drainage Works .	G. R. No. 4672 of 25th November 1892 . .	60,000	4½ „	...	59,600	59,600	...
Dharwar do.	Improvement of Water-supply.	G. I. F. D. Nos. 3031 of 30th September 1876, and 4251, dated 16th October 1876 .	3,600	4½ „	1,290	...	...	210
Hyderabad do	Construction of Water-Works.	G. I. F. D. No. 3539 of 9th December 1873, 4421 of 18th December 1873; 3637 of 11th October 1877, and 4503 of 23rd October 1877 .	30,000	4½ „	8,345	...	...	1,218
Ilkal do.	Construction of Embankment of Water-Works.	G. R. Nos. 380 of 4th February 1885, and 1018 of 19th April 1887	300	4½ „	...	...	...	83
Jalgaon do.	Improvement of Water-supply.	G. R. No. 489 of 30th January 1877, 388 of 7th February 1877, 3292 of 27th July 1877, 17 of 26th January 1882, 727 of 28th February 1882, and 1490 of 21st April 1882	7,300	4½ „	...	...	...	489
		Carried over .	10,767,116		4,548,930	5,131,674	910,700	42,661

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS OF MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1893—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority of Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	10,767,116		4,548,930	5,131,674	910,700	42,661
BOMBAY—*concld.*								
Hubli Municipality.	Construction of Water-Works for the town of Hubli.	G. R. No. 4020, dated 8th December 1890; G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891 . . .	19,500	4½ p. c.	19,500	...	...	...
Sangamner do.	Sanitary Works . .	G. I. F. D. No. 2308 of 29th June 1878 . . .	600	4½ „	248	...	...	33
Panvel do.	Water-Works . .	G. R. Nos. 2659, 3672, and 4494, dated 29th June, 14th September, and 14th December 1892, respectively .	5,900	4½ „	5,900	...	5,900	...
Surat do.	Widening the roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	5½ „	...	17,000	...	1,000
Godhra do.	Improvement of roads in the city.	G. R. F. D. Nos. 2143, dated 3rd June 1889, and 2985, dated 6th August 1889.	1,000	5 „	888	...	...	34
Ahmedabad do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loan.	G. R. No. 3513 of 26th December 1887 .	30,000	5 „	...	30,000	...	...
		G. R. No. 1449 of 14th May 1888	10,000	5 „	...	10,000	...	...
	Water and Drainage Works.	G. R. No. 300, dated 29th January 1890, and G. R. No. 559, dated 18th February 1890 . . .	45,000	4½ „	44,246	...	...	753
	Water-Works . .	G. R. No. 1449, dated 14th May 1888 . . .	30,000	5 „	...	16,350	...	...
	Payment of contribution towards reconstruction of the Elis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	5,100	5 „	...	5,100	...	...
Pen do.	Distribution of water pipes throughout the town.	G. R. No. 123 of 13th January 1885	1,000	6 „	...	550	...	50
Ratnagiri City do.	Nachna Water-Works.	G. R. No. 3346 of 6th November 1880 . . .	3,000	6¾ „	...	2,025	...	75
	Ditto ditto .	G. R. No. 2632 of 31st July 1884	1,500	5 „	...	1,500	...	...
Rajapur do.	Water-Works at Dodowli.	G. R. No. 273 of 3rd February 1879	2,000	7 „	...	100	...	111
	Ditto ditto .	G. R. Nos. 737 and 2507 of 16th March and 26th August 1886, respectively . .	1,200	6 „	...	1,200	...	...
Chiplun do.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water-Works.	G. R. No. 613 of 19th February 1883	3,000	6¼ „	...	300	...	280
Sholapur do.	Water-Works . .	G. R. No. 3036 of 30th November 1879	19,390	7 „	...	6,400	...	1,000
Satara do.	Extension of Water-Works.	G. R. No. 3740 of 13th December 1881 . . .	30,000	(*a*)	...	18,143	...	834
Thana do.	Construction of a Market.	G. R. No. 1984 of 30th May 1882	1,000	5 p. c.	...	...	...	50
Junner do.	Construction of a Tank for the Water-supply in the town.	G. R. No. 963 of 17th March 1883	3,300	5 „	...	1,500	...	200
Telegaon-Dabhade Municipality	Construction of Water-Works.	G. R. Nos. 227 of 24th January 1883 and 1028 of 20th April 1887 . .	3,320	5 „	...	2,240	...	83
Nariad do.	Construction of Latrines in the town.	G. R. Nos. 81 and 282, dated 10th and 26th January 1890, respectively . . .	1,000	5 „	...	800	...	100
Dhulia do.	Improvement of the Water-supply.	G. R. Nos. 4948 of 14th December 1893 and 869 of 6th March 1893 . .	25,000	4½ „	15,000	...		...
		TOTAL BOMBAY .	11,028,926		4,634,712	5,244,882	931,600	47,264

(*a*) Rx. 7,650 with interest at 7 per cent., Rx. 4,350 at 6½ per cent., Rx. 17,400 at 6 per cent., Rx. 400, at 6⅛ per cent., and Rx. 200 at 4½ per cent.

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